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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 25, 2014

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TRANSCRIPT OF TRIAL - VOLUME FIVE  
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 Detroit, Michigan

2 Friday, July 25, 2014

3 (At about 9:14 a.m.)

4 - - -

5 (Call to Order of the Court)

6 THE CLERK OF THE COURT: The Court calls the case of United  
7 States of America versus Doreen Hendrickson, case number 13-20371. Counsel,  
8 please state your appearances for the record.

9 MS. SISKIND: Good morning, Your Honor. Melissa Siskind and Jeffrey  
10 McLellan on behalf of the United States.

11 THE COURT: Good morning.

12 MRS. HENDRICKSON: Doreen Hendrickson.

13 MR. WISE: And Andrew Wise as standby counsel.

14 THE COURT: Thank you. Good morning. Counsel, I need to start --  
15 good morning, ladies and gentlemen. How are you? Good to see you.

16 I just need to start with a side bar and we'll get underway.

17 **(Sidebar conference out of the hearing of the Jury as follows)**

18 THE COURT: So remember during voir dire Mr. Singer told us that he  
19 was waiting to hear about a new job? He sat on the top -- on the top row closest to  
20 me. So he told Carol that he got a call and they want him on a plane to California  
21 today and so I guess my question is, maybe we want to bring him here and ask him if  
22 there's any leeway there, but the alternative is just to dismiss him now. What do you  
23 think?

24 MS. SISKIND: I am going to defer to the Court.

25 MRS. HENDRICKSON: I don't know what to do. I wouldn't want him to

1 miss the opportunity if he can't get out of it, you know?

2 THE COURT: Let's call him up just to clarify and see what his thought is,  
3 because if they do start deliberating today and he's part of that, I just wouldn't want  
4 him to feel that kind of pressure to get it done.

5 MR. WISE: Exactly.

6 THE COURT: Mr. Singer, can we see you over here?

7 JUROR SINGER: Sure. Hello.

8 THE COURT: I guess congratulations first.

9 JUROR SINGER: Thanks. I don't know if that's a congratulations.

10 THE COURT: Where are you going to be working?

11 JUROR SINGER: I work with United Health Group and I'm taking -- I'm  
12 not moving. My new team is based out of Los Angeles and they'd like me to fly out  
13 tonight to start the process of transition.

14 THE COURT: So I suppose the Jury could still be deliberating on  
15 Monday and they want you there over the weekend and by Monday?

16 JUROR SINGER: Correct.

17 THE COURT: Does anybody have any question for Mr. Singer?

18 MRS. HENDRICKSON: There's no leeway on it?

19 JUROR SINGER: Unfortunately I can't. They need to take the person  
20 I'm replacing off now to move him to his new role and that leaves that team without a  
21 leader and they have a release that's coming up within two weeks, so they need me to  
22 take that position quicker than I expected.

23 THE COURT: All right. Thank you. So I think we should let him go. I  
24 will just announce to the other jurors we're letting him go for that reason.

25 MS. SISKIND: Okay. Thank you.

1 MRS. HENDRICKSON: Okay.

2 **(END OF SIDEBAR CONFERENCE)**

3 THE COURT: So, ladies and gentlemen, good morning again. Mr.  
4 Singer, if you all recall during the voir dire, he told us that he had the possibility of a  
5 new job and that new job is going to require that he be in California this evening. So  
6 he could be deliberating. You all could deliberate today. You could not finish today  
7 and then he would not be able to be where he needs to be, so we have 14 of you, but  
8 only 12 of you are going to deliberate which means that at the close of everything we  
9 would be dismissing two of you and in light of Mr. Singer's situation, the Court is going  
10 to let him leave now. So we have 13 of you and nobody better get sick or anything  
11 like that. Mr. Singer, thank you very much and we're sorry we're losing you, but good  
12 luck to you. Keep your notes.

13 All right. Mrs. Hendrickson, you're back on the witness stand and you're  
14 still under oath from yesterday and Miss Siskind, you're doing the examination?

15 MS. SISKIND: Yes, Your Honor. May I proceed?

16 THE COURT: You can, yes.

17 **CROSS-EXAMINATION**

18 **BY MS. SISKIND:**

19 Q. Good morning, Mrs. Hendrickson.

20 A. Good morning.

21 Q. In 2002, your husband got a Form W-2 from Personnel Management reflecting  
22 wages of \$58,965, correct?

23 A. I assume he did.

24 Q. Do you want to take a look at the exhibit to verify that?

25 A. No, that's fine.

1 Q. You don't dispute that he did receive money for working at that company during  
2 that year?

3 A. No, I don't.

4 Q. And the amount of earnings reflected on the Form W-2 as wages is a correct  
5 statement of how much money he received for his services?

6 A. That's true.

7 Q. And the same thing happened again in 2003. He earned money working at  
8 Personnel Management.

9 A. Yes.

10 Q. That amount of money was reported on a Form W-2?

11 A. Yeah. I think they reported on W-3s, but they send the person a W-2.

12 Q. Do you want to take a look at the Form W-2 just to verify?

13 A. No. I mean we get the W-2's, but I think the company submits a W-3 or  
14 something like that.

15 Q. Now you received a Form 1099 in both of those years for your tutoring services  
16 for Miss Dworkin?

17 A. Yes.

18 Q. You don't dispute that the amount of money listed on those forms is what she  
19 paid you for your services?

20 A. Correct.

21 Q. It's just that you don't regard that as income?

22 A. Correct. It's not nonemployee compensation.

23 Q. So when you and your husband filed your 2002 and 2003 returns, you did not  
24 include the amounts listed on the W-2's or on the 1099's in your calculation of your  
25 income?

1 A. No.

2 Q. And that's because you believe that the tax laws don't require you to report  
3 those amounts as income?

4 A. Correct.

5 Q. And when you were filing your 2002 and 2003 returns, you included something  
6 called a Form 4852?

7 A. Well yes, my husband did that part.

8 Q. But it was included with the return that you signed?

9 A. Yes.

10 Q. And that was designed to correct the Form W-2 that Personnel Management  
11 had filed with the IRS?

12 A. That's what that form is for.

13 THE COURT: I'm sorry. What did you say?

14 THE WITNESS: I said that's what that form is for.

15 THE COURT: Thank you.

16 Q. (By Ms Siskind continuing) And so even though the W-2's had some larger  
17 dollar figure on there, there was a zero on the Form 4852 for wages?

18 A. Yes.

19 Q. When you filed your 2008 tax return which is Government Exhibit Eight, you  
20 had also in that year received a Form W-2, correct?

21 A. Yes.

22 Q. That was from Monarch Consulting?

23 A. Yes.

24 Q. And that was for \$59 you were paid to be a movie extra?

25 A. Yes.

1 Q. When you filed your 2008 tax return you also included a Form 4852?

2 A. Yes.

3 Q. And on that Form 4852 you put down that you were correcting the W-2 to show  
4 zero in wages?

5 A. Yes.

6 Q. Even though Monarch Consulting had filed a W-2 with the IRS saying you had  
7 wages of \$59?

8 A. Asked and answered.

9 THE COURT: Mrs. Hendrickson, you're the witness now and so you're  
10 not making objections.

11 MRS. HENDRICKSON: Is that an objection?

12 THE COURT: What's your question?

13 MRS. HENDRICKSON: I didn't know it was.

14 THE COURT: What's your question?

15 Q. (By Ms Siskind continuing) You put zero on the Form 4852 even though  
16 Monarch Consulting had filed a W-2 with the IRS showing it had paid you \$59 in  
17 wages?

18 A. Yes.

19 Q. Now you testified yesterday that the fact that the IRS issued you refunds for  
20 2002 and 2003 means that they were agreeing with your interpretation of the tax laws.

21 A. It would appear so.

22 Q. You claimed on Direct Examination that they had examined your returns for  
23 months?

24 A. It would appear so, yes.

25 Q. And you showed the Jury your Exhibits 559 and 560. Do you recall that?



- 1 A. Yes.
- 2 Q. Do you have copies of those? Do you have 559 there?
- 3 A. Yes.
- 4 Q. So this was a Notice that you received about a month after you filed your 2002  
5 return?
- 6 A. I don't remember the date we filed it, but -- I mean I just don't.
- 7 Q. Why don't you take a look at Government Exhibit One in the binder?
- 8 A. Okay. Yes, that says August 25th. It's got the stamp on it.
- 9 Q. And this Notice from the IRS was about a month later?
- 10 A. Correct.
- 11 Q. And it explains that they're trying to ascertain how to apply the refund that  
12 you're requesting for that tax year?
- 13 A. Yes.
- 14 Q. Because you hadn't filed tax returns for 2000 and 2001?
- 15 A. That -- I don't know quite how to answer that. We did file returns, but they  
16 weren't processed for some reason.
- 17 Q. Do you see where it says: According to our records, you haven't filed your tax  
18 returns for the tax years 2000 and 2001?
- 19 A. Yes, but like I said, I'm not sure why it wasn't processed, but we actually have  
20 copies with the certified mail receipts for having sent those in, but I'm not sure why  
21 they weren't processed. I can't address that.
- 22 Q. In the second paragraph the IRS goes on to explain the reason they're holding  
23 on to your refund is not because they're examining your 2002 return, but because  
24 they're trying to figure out if they need to apply your refund to other tax years?
- 25 A. Yes.

1 Q. And the same thing if you look at your Exhibit 560 regarding your 2003 tax  
2 returns, it explains that it might take six to eight weeks to get your refund, not because  
3 they're examining your return, but they're trying to make sure that you don't owe  
4 Federal taxes that need to be satisfied with your tax return?

5 A. Yes.

6 Q. If you stay with Exhibit 560 for a moment and turn to the second to the last  
7 page. In the end, the IRS took part of your 2003 refund and applied it towards some  
8 outstanding liabilities with the IRS?

9 A. Yes.

10 Q. And as it shows on this page from a Notice dated June 30th, 2004, part of the  
11 refund was applied to civil penalties for 2000 and 2001?

12 A. That's what they said on the form, yes.

13 Q. And these are civil penalties that are at this point slightly over \$500 each?

14 A. Yes.

15 Q. And you're aware that at this time \$500 was the amount of a civil penalty the  
16 IRS would assess against people for filing false or frivolous tax returns?

17 A. I'm not aware of that.

18 Q. Now is it your testimony that because the IRS didn't come to you right away  
19 and ask you to pay back the money, that somehow means there's nothing wrong with  
20 your 2002 and 2003 returns?

21 A. Run that by me again.

22 Q. Sure. You mentioned yesterday on your Direct Exam and I think a little in  
23 some of your cross-examinations of the Government witnesses that there was a delay  
24 between the IRS issuing you the refunds and the Department of Justice suing to get  
25 them back.

1 A. Yes.

2 Q. So is it your testimony that because of that delay, the IRS forfeited its right to  
3 request you to repay the money?

4 A. No, just that normally when you -- there's a problem with your return, you get a  
5 Notice of Deficiency and that normally doesn't take two and a half years. I would have  
6 expected a Notice of Deficiency much sooner than that if there was a problem with the  
7 return.

8 Q. So even though the IRS eventually asked the Department of Justice to sue to  
9 get the money back, you still maintain that you believe there's nothing wrong with your  
10 returns?

11 A. I do.

12 Q. And you mentioned just now the Notice of Deficiency.

13 A. Yes.

14 Q. You had actually since received a Notice of Deficiency for 2002 and 2003?

15 A. That's quite interesting. Last December we finally got a Notice of Deficiency  
16 and --

17 Q. I'll show you what is marked for identification as Defendant's Exhibit 567, just  
18 the first page. Do you have that?

19 A. No.

20 Q. It's not in evidence. May I approach, Your Honor?

21 THE COURT: Yes.

22 Q. Is this a copy of a Notice of Deficiency you received from the IRS in December  
23 of last year?

24 A. Yes. We were going to submit this as evidence as well.

25 Q. And is this for the 2002 and 2003 tax years?

1 A. Yes.

2 Q. The Government moves for the admission of Defendant's Exhibit 567.

3 THE COURT: Do you have an objection?

4 MR. WISE: No, Your Honor.

5 MRS. HENDRICKSON: No. It was in our packet.

6 THE COURT: Defendant's 567 is in evidence.

7 Q. (By Ms Siskind continuing) Just the first page to be clear. Is this a copy of that  
8 Notice of Deficiency that you received in December of last year?

9 A. Yes, 10 years after the fact.

10 Q. And on this Notice the IRS is telling you that you owe money for 2002 and  
11 2003?

12 A. Indeed.

13 Q. And it's also saying that you owe penalties under IRC 6663. Do you see that?

14 A. Yes.

15 Q. And the penalties are actually more than the amount of tax.

16 A. Yes.

17 Q. You're aware that penalties under IRC 6663 relate to tax returns that are  
18 fraudulent.

19 MR. WISE: Your Honor, I'll object to this line of questioning with respect  
20 to relevancy, as all this occurred after the date of the Indictment and Mrs.  
21 Hendrickson's state of mind is only relevant up to the date of the Indictment.

22 THE COURT: Why were you going -- you had it as an exhibit to come  
23 into evidence.

24 MR. WISE: And we did not introduce it.

25 THE COURT: Relevance?

1 MS. SISKIND: Your Honor, the Defendant has been testifying and  
2 maintaining that to this day she maintains the same beliefs that informed her views  
3 about the tax laws in 2002, 2003 and 2008. The Jury is entitled to consider her  
4 current state of mind to determine if she was acting in good faith. This is additional  
5 notice to her that she -- that her views had been rejected by the IRS.

6 THE COURT: Objection is overruled.

7 Q. (By Ms Siskind continuing) I'm not sure you answered the question. You just  
8 testified yesterday that you're -- you have studied several different provisions of the  
9 Internal Revenue Code?

10 A. Yes.

11 Q. So you're aware that Internal Revenue Code Section 6663 is a penalty that the  
12 IRS can charge a taxpayer for fraud?

13 A. I never said that I was familiar with every single section of the six-inch thick  
14 Code.

15 Q. You just studied those provisions that relate to your theories about the tax  
16 laws?

17 A. That relate to me personally, yes.

18 Q. So even though the IRS has now formally examined your 2002 and 2003  
19 returns and issued that Notice of Deficiency you said you were lacking before, do you  
20 still maintain that your interpretation of the tax law is correct?

21 A. Well, this now gives us a chance to at least litigate it in Tax Court which is the  
22 usual process and we filed to do that.

23 Q. Now the IRS also contacted you to try to get you to repay that \$5 refund for  
24 2008, is that right?

25 A. Oh, yes. I had to think about it for a minute.

1 Q. That was in February of 2011?

2 A. Yes.

3 Q. When you received that notice from the IRS, did you pay that \$5 back?

4 A. No, I did not.

5 Q. Did receiving a notice about your 2008 tax return effect your belief that you  
6 were correct in filing that return in the first place?

7 A. You'll have to rephrase that.

8 Q. Sure. You maintain that your 2008 return is in compliance with the tax laws.

9 A. As I understand them, yes.

10 Q. Does the fact that the IRS sent you a Notice telling you to pay back that refund  
11 at all effect your view about whether you're right?

12 A. No, not really. I maintain my beliefs.

13 Q. Yesterday you testified about some lawsuits that you say the Government  
14 brought against your husband to stop him from selling his book. Do you recall that?

15 A. Yes.

16 Q. That would be what's in evidence as Defendant's Exhibit 562, is that right?

17 A. Yes.

18 Q. You testified yesterday that this Exhibit contained three lawsuits or related to  
19 three lawsuits that the Government filed against your husband to stop him from  
20 publishing his book, is that right?

21 A. Yes.

22 Q. And am I correct that you testified yesterday that it was your impression the  
23 Government was bringing these cases all over the country so it would be harder for  
24 him to defend himself?

25 A. Yes, it was.

1 Q. Mrs. Hendrickson, that's not what these cases are about at all, is it?

2 A. Andrew explained that to me this morning. He said I'd made a mistake.

3 THE COURT: Excuse me. Answer her question. Yes or no?

4 MRS. HENDRICKSON: What is it?

5 Q. Isn't it true that these three cases you included in Exhibit 562 and talked about  
6 yesterday have nothing to do with the IRS trying to stop your husband from publishing  
7 his book?

8 A. I just found that out this morning.

9 Q. So is there anything you want to change about your testimony from yesterday?

10 A. I'd have to review the whole thing. This was just this morning that I was made  
11 aware of that, so I don't really have time right here and now to process it.

12 Q. I want to show you what is marked for identification as Government Exhibits  
13 47, 48 and 49. Do you want to take a moment to look through those?

14 A. It would take me more than just a moment to look through something like this.  
15 These were filed against my husband and I really did not deal with them and I would  
16 not be able to process them in this short a period of time.

17 Q. So you're saying you're not familiar with these cases?

18 A. Probably when it first happened I'm sure that Peter mentioned something to me  
19 about it, but these were filed in 2004, so I'm really sorry. I really can't process this in  
20 this short a time. That's asking a bit much to go through these three legal filings in a  
21 matter of moments.

22 Q. But you had no problem testifying yesterday as to those same three cases that  
23 you knew what they were.

24 A. Yes. If I'm familiar with something, that's different, but I'm not familiar with this  
25 right now. This is 10 years ago.

1 Q. Let's take a look at the first page of your Exhibit that you put in yesterday, 562.  
2 You see this relates to a civil case 04-72323, here in this Court.

3 A. Is that one of these?

4 Q. I'm asking you does this first page of Exhibit 562 relate to a civil case here in  
5 the Eastern District of Michigan, 04-72323?

6 A. It does.

7 Q. Isn't it true, Mrs. Hendrickson, that that case was an effort to get your husband  
8 to produce documents to the IRS as part of an audit that was being conducted?

9 A. Again, you're asking me about something that happened 10 years ago.

10 Q. Yesterday to get this document into evidence, to get this document into  
11 evidence yesterday you testified that you knew what this case was and today your  
12 testimony is that you're not familiar with it?

13 A. There were cases to have the book not be published and I got them mixed up.  
14 Those were the ones I'm more familiar with, but these others I'm not as familiar with.  
15 I'm sorry.

16 Q. Mrs. Hendrickson, isn't it true that the Government has never filed a case  
17 against your husband to stop him from publishing a book, not once?

18 A. That's not my recollection.

19 Q. So what case is it that you're referring to in which they sued to do that?

20 A. I don't have the paperwork here obviously.

21 Q. I want you to take a look at what's been marked for identification as  
22 Government 47, the one I just handed to you.

23 A. Yes.

24 Q. This is a document for the same case number that's on the first page of your  
25 Exhibit 562.



1 A. Okay.

2 Q. Is that right?

3 A. Yes.

4 Q. And do you see that this case in Government Exhibit 47 relates to efforts to  
5 enforce a summons that was served on your husband as part of an audit?

6 A. I see. So then -- okay. That's paragraph one.

7 Q. The Government moves for admission of Exhibit 47.

8 THE COURT: Is there objection?

9 MR. WISE: Yes, Your Honor. I don't think that the document itself is  
10 relevant. I think the fact that the summons action is what this is is before the Jury and  
11 the contents of the document aren't really relevant to this matter particularly as I don't  
12 think Mrs. Hendrickson has reviewed them prior to her testimony.

13 THE COURT: Miss Siskind, are you using these documents to impeach  
14 her credibility?

15 MS. SISKIND: Yes, Your Honor.

16 THE COURT: I think you can do that without admitting the documents  
17 into evidence.

18 Q. (By Ms. Siskind continuing) So this case that we have here on the screen  
19 which you testified yesterday was a lawsuit brought by the Government to stop your  
20 husband from publishing a book actually isn't that at all, is it?

21 A. I've already acknowledged that I made a mistake.

22 Q. And did you also make a mistake when you told the Jury yesterday that this  
23 case in San Francisco was also an effort by the Government to stop your husband  
24 from publishing his book?

25 A. I believe you're just piling on here. All four are the same thing.

1 Q. Please answer my question. Were you mistaken yesterday?

2 A. Yes. I admit when I make a mistake.

3 Q. So now you understand that this case in San Francisco also related to a  
4 summons.

5 A. I guess if I look at case numbers. Is that one of these you handed me?

6 Q. You could look at what's been marked for identification as Government's  
7 Exhibit 48.

8 A. I'm looking for where the case numbers match up if that's what you want me to  
9 determine. I don't know where they are. Oh, okay. No, that's not it.

10 Q. I'm sorry. My apologies. I directed you to the wrong exhibit. You understand  
11 now that this is not -- this action here on the screen was not a suit to prevent your  
12 husband from publishing his book?

13 MR. WISE: Objection, Your Honor. Can I approach?

14 THE COURT: Okay. What exhibit is this on the screen now?

15 MS. SISKIND: This is still 562.

16 THE COURT: Thank you.

17 **(Sidebar conference out of the hearing of the jury as follows)**

18 MR. WISE: I don't know if Mrs. Hendrickson should be here or not.

19 MS. SISKIND: I think she should be here.

20 MR. WISE: I'm handling the Direct though and making objections, so --  
21 it's up to you, Judge.

22 THE COURT: She's been coming to side bar all along.

23 MR. WISE: Let's bring her up then.

24 THE COURT: She is not here? You can do it.

25 MR. WISE: Your Honor, I think that Miss Siskind is mischaracterizing

1 the nature of the summons that's involved and we were just provided with  
2 Government's Proposed 48 this morning and while it is a Memorandum of Law in  
3 opposition to petition to quash a summons, page two, second paragraph indicates  
4 that the summons materials are necessary to investigate Petitioner's promotion of  
5 abusive tax arrangements, which to me suggest that really the Government was  
6 making an effort to stop the publication or at least investigate and stop the publication,  
7 so I think -- this whole line will get very argumentative and I think Miss Siskind is  
8 mischaracterizing this and while it is a petition for summons, I think it does relate to  
9 the Government's efforts to stop the publication of CTC.

10 THE COURT: But there were no lawsuits. You're saying there were  
11 never lawsuits filed. I think that's the point of this examination.

12 MS. SISKIND: That's right, Your Honor.

13 **(END OF SIDEBAR CONFERENCE)**

14 Q. (By Ms Siskind continuing) Actually while we're looking at the second page of  
15 your Exhibit 562, you testified yesterday that these cases in this Exhibit were all  
16 lawsuits brought against your husband, is that right?

17 A. Yes.

18 Q. Actually if you look at the caption, your husband is bringing this lawsuit against  
19 the Government.

20 A. Oh, yeah.

21 Q. And isn't it true --

22 A. (Interjecting) Yeah, on that one it is.

23 Q. Isn't it true that in this case in which your husband is bringing a suit against the  
24 Government, it was to stop the Government from serving a summons on PayPal?

25 A. I remember he did do that, yes.

1 Q. And the Government was trying to get records from PayPal in its investigation  
2 of your husband?

3 A. Yes, I think that was the issue.

4 Q. And your husband had to go to California to file this case because PayPal is  
5 located in the Northern District of California.

6 A. He didn't go to California. I think that he -- Center For Individual Rights took it.

7 Q. His lawyer went to California, is that right?

8 A. They must have. If somebody had to be there, then that would have been  
9 them.

10 Q. So it's not as you testified yesterday that the Government was bringing suits all  
11 over the country so he couldn't defend himself; it's actually your husband bringing a  
12 suit where PayPal is located in California?

13 A. I suppose they have to do that that way.

14 Q. This third page of your Exhibit 562, this is again here in Detroit like that first  
15 page?

16 A. Okay.

17 Q. Is that right? In the Eastern District of Michigan?

18 A. Yes, yes.

19 Q. It's actually in front of Judge Edmunds. The NGE after it.

20 A. Oh, all right.

21 Q. And this is a case that the Government brought against your husband here in  
22 Detroit again to enforce a summons.

23 A. If you say so.

24 Q. Well, do you want to review what's been marked for identification as  
25 Government Exhibit 49?

1 A. No. It's like I said I wouldn't take it in very well anyhow. That's its title, okay.

2 Q. So you would agree with me then that none of these three cases that you put in  
3 Exhibit 562 relate to the Government suing your husband to stop his book as you  
4 testified yesterday?

5 A. Yes, we've already determined that; that I made a mistake.

6 Q. Now you represented yourself in the Government's -- the civil case in front of  
7 Judge Edmunds, right?

8 A. Well, my husband and I did together.

9 Q. You didn't have a lawyer?

10 A. No.

11 Q. So you personally attended the hearings in the case?

12 A. The June 10th and -- or I mean the June, 2010?

13 Q. Did you attend hearings in the case?

14 A. As far as I know I attended all of them.

15 Q. And you had an opportunity to file documents with the Court?

16 A. Yes.

17 Q. And that included, for example, an opposition to the Government's Motion for  
18 Summary Judgment?

19 A. I don't recall if there was a hearing on that or if it was just papers filed.

20 Q. I didn't ask you if there was a hearing. I asked you did you have an opportunity  
21 to file something in response to the Government's Motion for Summary Judgment?

22 A. Yes.

23 Q. So when the Government filed that motion and included the Declaration of Kim  
24 Halbrook and the W-2's which you disagree with the accuracy of, you had an  
25 opportunity to rebut that with your own proof if you wanted to?

1 A. Yes.

2 Q. And in fact, you did when you filed -- when you and your husband filed your  
3 opposition to the Motion for Summary Judgment, you challenged whether Kim  
4 Halbrook had sufficient personal knowledge of your husband's activities at Personnel  
5 Management?

6 A. Yes, because she wasn't even working there for the years in question.

7 Q. So you had a chance to put forth your best arguments before Judge Edmunds  
8 about why you and your husband should prevail and not the Government?

9 A. Presumably.

10 Q. And the Judge still ruled against you.

11 A. She did sign the Order that Mr. Metcalfe gave her to sign.

12 Q. And there's no dispute you received that Order that we've been talking about in  
13 this case, correct?

14 A. Correct.

15 Q. In that Order, Judge Edmunds says that you and your husband's 2002 and  
16 2003 returns are false.

17 A. Is that the exact wording? It might be. I don't know.

18 Q. Let's take a look, just so we get the wording exactly right. Let's look at  
19 Government's Exhibit 15 in that binder. Do you have that in front of you?

20 A. Yes.

21 Q. So for example, just by way of example, paragraph 13 on page four.

22 A. Interesting. That's exactly the one I was looking at.

23 Q. Excellent. The Judge talks about how you and your husband falsely reported  
24 zero wages on line seven of your 2003 return.

25 A. Yes, she and Mr. Metcalfe I believe.

1 Q. So --

2 A. She signed it.

3 Q. So the Government and the Judge both agreed that your tax returns were  
4 false?

5 A. Well, I don't think Mr. Metcalfe is the Government, but Mr. Metcalfe and Judge  
6 Edmunds.

7 Q. A representative of the Government of the Department of Justice and a Federal  
8 Judge both said that your 2002 and 2003 returns were false, is that correct?

9 A. Yes.

10 Q. The very first part of the Order on page one in that second paragraph that  
11 starts ordered -- if we could have Exhibit 15? It says that you and your husband are  
12 jointly indebted to the United States in the amount of the erroneous refunds for 2002  
13 and 2003. Do you see that?

14 A. Yes.

15 Q. So indebted means you owe money to the Government.

16 A. Yes, that's what they're saying.

17 Q. After Judge Edmunds issued this Order, you got a copy of it pretty soon  
18 thereafter?

19 A. I'm sure.

20 Q. Did you write a check to the Government then?

21 A. No.

22 Q. Did you file amended returns then?

23 A. I don't remember. Oh, no we didn't.

24 Q. You stayed firm in your belief at that point that you were correct in your  
25 interpretation of the tax laws and Judge Edmunds was wrong?

1 A. Yes.

2 Q. Now the 6th Circuit upheld this Order when you appealed to that Court,  
3 correct?

4 A. Yes.

5 Q. And the Circuit Court of Appeals is where you take Judgments of a District  
6 Court. It's a higher Court that you can appeal to to try to reverse what a Judge has  
7 done?

8 A. Yes.

9 Q. The 6th Circuit issued an Opinion in June, 2008 upholding what Judge  
10 Edmunds had done?

11 A. They did issue the Opinion. I'm not sure of the date, but that's fine.

12 Q. You got a copy of that Opinion?

13 A. Sure.

14 Q. And it actually rejected many of the arguments you raised in your filings with  
15 Judge Edmunds.

16 A. Are you testifying or is that a question?

17 Q. I'm asking you.

18 A. Oh. Yes, it did. It rejected some of them and then just ignored others. It just  
19 didn't answer them at all.

20 Q. So for example, if we go to Exhibit 17, page three. In that second full  
21 paragraph the 6th Circuit starts out by addressing challenges you raise to jurisdiction.

22 A. Okay.

23 Q. And it says that those challenges lacked merit.

24 A. Okay.

25 Q. Is that correct?



1 A. It just says summary judgment was proper at the end. Are you just looking at  
2 the last sentence?

3 Q. Take a look at what's on the screen.

4 A. Oh, okay.

5 Q. So the 6th Circuit found -- first started out by addressing your jurisdictional  
6 challenges and said those lacked merit?

7 A. Yes.

8 Q. And you could go to the next page and in that first full paragraph the Court said  
9 that your remaining claims also lack merit.

10 A. I have to look at the whole paragraph because I don't take things out of  
11 context. Yeah. The problem with that is that wasn't all our remaining claims.

12 THE COURT: She's only asking you what the Order says, Mrs.  
13 Hendrickson.

14 THE WITNESS: The Order does say remaining claims, but then they  
15 don't address all the remaining claims, so that's incongruous.

16 Q. (By Ms. Siskind continuing) One of those claims that the Court definitely was  
17 addressing in this paragraph was your claim that wages aren't income. Do you see  
18 that farther in the paragraph?

19 A. We never said wages aren't income. Wages are income.

20 Q. I'll rephrase that. Your claim that wages as reported on a Form W-2 by  
21 Personnel Management were not income to your husband?

22 A. The earnings that we had from Personnel Management -- that he had are not  
23 wages according to the statutory definition, so Personnel Management put that  
24 number in the wrong box.

25 Q. Do you see where the 6th Circuit said: This contention is tantamount to a

1 typical tax protester argument that the income at issue is not taxable?

2 A. All income is taxable. It's just that we don't have any, not for common labor.

3 Q. Do you see in the next paragraph the 6th Circuit actually fined you \$4000 for  
4 making frivolous arguments on appeal?

5 A. Yes.

6 Q. Have you paid that \$4000?

7 A. We've never gotten a bill for it.

8 Q. After the 6th Circuit rejected your arguments and fined you \$4000 for making a  
9 frivolous appeal, you still didn't file amended returns right away, did you?

10 A. No, we did not.

11 Q. You still didn't cut a check to the IRS as Judge Edmunds said you were  
12 indebted to them for?

13 A. The whole problem is --

14 THE COURT: (Interjecting) Mrs. Hendrickson, the question was did you  
15 cut a check?

16 THE WITNESS: No.

17 THE COURT: Thank you.

18 Q. (By Ms Siskind continuing) Even after you got this Order from the 6th Circuit,  
19 you stayed firm in your belief that you were correctly interpreting the tax laws?

20 A. And I still do stay firm in my belief.

21 Q. You got at least two letters from Department of Justice attorneys asking you to  
22 pay back the refunds?

23 A. Would those be the ones from Mr. Applegate?

24 Q. Yeah. You can take a look at Exhibits 18 and 19 if you'd like.

25 A. Okay.

1 Q. You received those letters?

2 A. Yeah. We got letters from him.

3 Q. And you didn't respond to those?

4 A. No.

5 Q. It was only after Judge Edmunds granted the Government's motion to hold you  
6 in civil contempt that you submitted what you are claiming are amended returns?

7 A. They are amended returns, not what I'm claiming they are. They are amended  
8 returns. It's a fact.

9 Q. The Government had moved to hold you in contempt because you had not until  
10 that time submitted any kind of amended return, is that correct?

11 A. We refused to perjure ourselves, yes.

12 Q. So there was a hearing June 10, 2010?

13 A. Yes.

14 Q. If you could turn to Government Exhibit 20. You were present at this hearing?

15 A. I was on the June 10th. I don't know if I'm listed on there or not.

16 Q. Actually if you look at page three where the law clerk is calling the case, do you  
17 see your name and that farther down you appear?

18 A. Yes. Yes.

19 Q. First of all, this hearing came after the 6th Circuit had already upheld Judge  
20 Edmunds' Order, correct?

21 A. Yes.

22 Q. On -- if you go to page six. The Judge listened to what your husband had to  
23 say, but then said you need to accept whether or not you agree with the statements  
24 concerning your owing taxes on your wages, and she goes on, you need to file these  
25 amended returns.

1 A. What line are you on?

2 Q. Starting at line 22. At this point, do you see that?

3 A. Yes.

4 Q. And if you look at the next page at line seven, the Judge said the Order is  
5 simply for you to file an amended tax return for 2002 and 2003.

6 A. Correct.

7 Q. And then your husband said to Judge Edmunds at lines 12 through 15  
8 something similar to what you've been saying in court this week, right?

9 A. That's correct.

10 Q. He said that the Orders directing the two of you to adopt testimony.

11 A. Yes.

12 Q. And Judge Edmunds responded to your husband.

13 A. She did.

14 Q. And later on at line 24, Judge Edmunds says that you've lost on that argument.

15 A. Yes.

16 Q. On page 10 your husband raised another argument which is that the  
17 Government has not produced any evidence that you owe the tax the Government is  
18 claiming. Do you see that?

19 A. Yes.

20 Q. And the Judge says, and you've lost on that as well.

21 A. Yes, because we should get equal weight of somebody else. I mean there's no  
22 -- I don't think that the testimony of someone on W-2's should bear more weight than  
23 our own personal testimony. We know what we did.

24 Q. Judge Edmunds credited those W-2's and 1099's and found that you had  
25 taxable income for those years?

1 A. Without ever having a hearing, yes.

2 Q. After this hearing on June 10th, the Judge issued an Order finding you in civil  
3 contempt for not submitting amended returns, is that right? Do you want to look at  
4 Government Exhibit 21?

5 A. Yes. Still on this one you know, she was still telling us to swear to something  
6 we don't believe.

7 Q. I'm asking you whether after this hearing Judge Edmunds issued an Order  
8 finding you in civil contempt for not submitting amended returns?

9 A. Yes.

10 Q. And she imposed a fine of one hundred dollars per day for each day you failed  
11 to comply?

12 A. Yes.

13 Q. You received a copy of that Order?

14 A. Yes.

15 Q. And you eventually responded by submitting the documents we see in  
16 Government's Exhibits 22 and 23?

17 A. We did file the amended returns, yes.

18 Q. And these are actually amended returns you sent I think by Federal Express or  
19 some other means to Daniel Applegate?

20 A. Yes.

21 Q. And you wrote under duress near your signature?

22 A. I was extremely under duress, yes.

23 Q. And so you wrote that on the signature block?

24 A. Absolutely. I was in tears at having to perjure myself.

25 Q. You testified yesterday that when you sent the return in Exhibit 22 and the one

1 in Exhibit 23 to Mr. Applegate, you were "just following the Orders".

2 A. Yes. Just following the Orders and that we put the numbers that they required  
3 us to put on the forms.

4 Q. Well, you testified yesterday that when you sent in these returns to the  
5 Department of Justice, you believed you were in compliance with what Judge  
6 Edmunds was requiring of you.

7 A. Yes.

8 Q. But if you look at Exhibit 22 on -- which is the 2002 amended return, on line 21  
9 it says amount you owe and you write in the figure of \$9,756.76.

10 A. Yes.

11 Q. At the same time that you sent in this amended return to Mr. Applegate, did  
12 you write a check to the IRS for that amount?

13 A. I didn't have that much money in my account. No, I did not. It would have  
14 been a bad check if I had done that.

15 Q. So is it your testimony the only reason you didn't write a check at that point is  
16 because you didn't have the money?

17 A. Well, I don't remember. I was under extreme duress that day, so I really  
18 couldn't even tell you exactly what was in my head.

19 Q. On the next exhibit, Exhibit 23 which is your -- which is a 2003 amended return  
20 you sent to Mr. Applegate, it also showed a balance due.

21 A. Yes, that was the same day. Yes.

22 Q. You didn't write a check for that amount either?

23 A. No.

24 Q. After you sent these returns to Mr. Applegate there was another hearing in this  
25 case.

1 A. I think there were two. I think there was August and December.

2 Q. Let's talk about the December 15, 2010 hearing.

3 A. Okay.

4 Q. You can turn to the transcript in Exhibit 25. You were again present for this  
5 hearing?

6 A. Yes.

7 Q. And this was a hearing on a motion filed by the Government to require you to  
8 file valid amended tax returns for 2002 and 2003?

9 A. Okay, I'll take your word for it. I'm not going to argue with you. Yes, that's  
10 what it says on the second page.

11 Q. And if you look -- you may recall Mr. Applegate's testimony, but you can look at  
12 page four. The Government was asking the Court to give you more times that you  
13 could comply?

14 A. Yes, he did say that.

15 Q. But at that hearing in December, 2010 and again in a written Order that  
16 followed, the Judge said that you needed to file valid amended tax returns for 2002  
17 and 2003?

18 A. Yes. Is this the one where she said I could file the Affidavit?

19 Q. Do you want to take a look? Take a look at page 12. The Court says starting  
20 at line two -- can we have this exhibit on the screen? Exhibit 25, page 12. See those  
21 first two paragraphs from lines two down through lines 15?

22 A. Yes. Could you also put up through line 22?

23 Q. I'm asking you about lines two through lines 15.

24 A. Okay.

25 Q. The Judge says that she had ordered you to file tax returns, but that instead of

1 doing that you were explicitly told you could not file a return that had markings and  
2 notations on it undermining the return itself, that's exactly what you did. The  
3 Government is 100% correct in this case that you have filed something that does not  
4 comply with the Court's ruling on the Motion for Contempt, nor does it comply with the  
5 IRS requirement that it be a usable tax return.

6 A. Yes. I didn't remember her saying about no markings or notations from June,  
7 so --

8 Q. But certainly if you didn't hear it in June, you heard it by December of 2010?

9 A. Yes.

10 Q. And the importance of this was because as Mr. Applegate explained at this  
11 hearing, the IRS could not process returns where the signature was altered?

12 A. Yes.

13 Q. The Judge issued a written Order after this hearing, is that correct?

14 A. Probably.

15 Q. Take a look at Exhibit 26.

16 A. Yes.

17 Q. The Judge orders right at the bottom of that first page that you file amended  
18 returns in usable form that in no way undermines the verity of the returns.

19 A. Yes, it says that.

20 Q. And you had until January 7, 2011 to comply?

21 A. Yes.

22 Q. On June 7th you submitted another set of amended tax returns to the  
23 Department of Justice, correct?

24 A. Yes.

25 Q. And those are the ones in Exhibits 27 and 28?



1 A. Yes.

2 Q. And in the Explanation of Changes section of both of these returns, it says see  
3 Affidavit of Doreen Hendrickson. Can we have Exhibit 27? So that's the -- what you  
4 sent in to Mr. Applegate.

5 A. Yes, because I had to -- Judge Edmunds told me that I could file an Affidavit  
6 with the Court explaining my disagreement with having to file the forms, and so I filed  
7 the Affidavit with the Court and when you have to explain why you're changing your  
8 form, that was my explanation.

9 Q. And you included that same explanation on the 2003 return, correct?

10 A. Yes, I did.

11 Q. That Affidavit is in evidence as Exhibit 29. Do you want to take a look at that?  
12 If you go to page five, paragraph 20 -- do you have that?

13 A. I do.

14 Q. You wrote in this Affidavit which you referenced in the tax returns: I further  
15 disclaim these coerced returns because they are wholly false and fraudulent and not  
16 the product of my free will, but rather a product of the imposition of the power of the  
17 Government and the Court over my civil liberties and person. For that -- for the same  
18 reasons, I further give notice that I disclaim any responsibility for these instruments  
19 and deny any debt or obligation that might be alleged to be created thereby. Do you  
20 see that?

21 A. Yes. That's an accurate statement for me.

22 Q. So you are saying that you disclaim these returns?

23 A. I'm giving someone else credit for them, yes.

24 Q. You stated they're not true and correct.

25 A. Well, not to my belief they are not and I had to sign it, so it wasn't what I

1 believed so that was the -- that was what Judge Edmunds gave me to make me able  
2 to comply with her Order; to make me -- you know, my conscience settle a little bit  
3 that I would put what she wanted on the forms even though I didn't believe it and sign  
4 it knowing that that was perjury, but she said I could file this Affidavit and at least let  
5 people know I wasn't committing perjury willingly.

6 Q. But you read from -- or I read to you from that Order a few moments ago where  
7 the Judge told you you could not do anything that would undermine the verity of the  
8 returns.

9 A. Well, I didn't put anything on the return. I didn't alter my jurat. I didn't put an  
10 asterisk, but you have to put a reason why you're filing the amended return, and I  
11 suppose you are suggesting that I should have lied on why I was filing the amended  
12 return?

13 Q. I'm asking you whether you made reference on the front of that tax return to an  
14 Affidavit in which you say that the returns are false?

15 A. I did write that on there.

16 Q. And you don't understand then why the IRS wouldn't process them? Yes or  
17 no?

18 A. I would think -- no, I really don't. I would think that a regular return with the  
19 numbers that are on a 1099 or a W-2 just goes through, no red flags, gets in the  
20 computer, whatever. I don't understand why it was given such scrutiny. It should  
21 have just gone right through.

22 Q. When the IRS -- I want to go back to one topic that we were talking about  
23 before. I had asked you whether you were familiar with civil penalties and you said  
24 you were not?

25 A. I'm not intimately familiar with them; I know they exist.

1 Q. It's actually a topic covered in *Cracking the Code*, isn't it?

2 A. Yeah, it is.

3 Q. And so you're aware then from your study of this book in Exhibit 34 that the  
4 IRS can assess penalties against individuals for filing frivolous income tax returns?

5 A. Yes, that's what I said. I'm aware of them, but not intimately familiar with them.

6 Q. And that's exactly what happened to you for 2002 and 2001?

7 A. Yes. I assume that's -- actually I thought they were just for filing later, not filing  
8 at all or something since they were saying that we didn't file.

9 Q. When the IRS recently in December of 2013 sent you that Notice of Deficiency  
10 saying that you owe money for 2002 and 2003, do you believe the IRS was violating  
11 the law?

12 A. By sending the Notice?

13 Q. By saying that you owe taxes for those years.

14 A. I'm not sure exactly where you're going with this, but I think that if they think we  
15 owe taxes I think they're supposed to send a Notice of Deficiency.

16 Q. Do you believe --

17 A. So I don't think that would be against the law if that's what they're supposed to  
18 do.

19 Q. Do you believe that their reading of the tax laws which shows that you owe  
20 money for those years is erroneous?

21 A. I believe that's erroneous and yes, they did the proper thing by sending the  
22 Notice of Deficiency so that we can go and litigate it in Tax court.

23 Q. So the individuals at the IRS responsible for issuing you that Notice are wrong  
24 in their conclusion that you owe taxes for those years?

25 A. I believe they're wrong, but we're going to get a chance to figure it out actually

1 in a Tax court where it belongs.

2 Q. And when the Department of Justice filed a civil Complaint against you in which  
3 they set forth their conclusion that you owed taxes for 2002 and 2003, were they  
4 wrong in their interpretation of the tax laws?

5 A. When you said the Department of Justice?

6 Q. Yes. When the Department of Justice, Mr. Metcalfe and the Tax Division  
7 brought suit against you in front of Judge Edmunds and in that Complaint said that  
8 you and your husband had taxable income for 2002 and 2003, do you believe that Mr.  
9 Metcalfe and the Tax Division were using a wrong interpretation of the law?

10 A. Yes I do, in the same fashion that Catholics and Lutherans don't have the  
11 same beliefs. Both of them would say the other is wrong, so you're not going to  
12 convince one person that they're wrong just by saying it.

13 Q. Do you think Judge Edmunds' Order reflects the fact that she misunderstands  
14 the tax laws?

15 A. I'm not sure that she ever read them, but maybe she did.

16 Q. But certainly it's Judge Edmunds conclusion that your husband's wages for  
17 example are income. It is your belief that is a wrong interpretation of the law?

18 A. I think that was Mr. Metcalfe's conclusion that Judge Edmunds then just put her  
19 signature on, but yes.

20 Q. But that's in the Judge's Order?

21 A. Yes.

22 Q. And when the 6th Circuit Court of Appeals upheld Judge Edmunds' Order, do  
23 you think they got the law wrong too?

24 A. I'm not sure they ever read our appeal or at least not thoroughly.

25 THE COURT: That's not the question. Do you think the 6th Circuit got it

1 wrong?

2 THE WITNESS: Yes.

3 Q. (By Ms Siskind continuing) So you believe that the Internal Revenue Service,  
4 the Department of Justice, Judge Edmunds and then the three-judge panel of the 6th  
5 Circuit Court of Appeals, they all don't understand the law, but you do?

6 A. You're deploying a lot of fallacy here appeal to authority. Just because people  
7 in black robes or nice suits --

8 THE COURT: (Interjecting) That's not the question, Mrs. Hendrickson.  
9 That's not the question. The question was did they all get it wrong and did you get it  
10 right? That's all.

11 THE WITNESS: They all disagree with me, yes.

12 Q. (By Ms Siskind continuing) You think they're all wrong in their reading of the tax  
13 laws?

14 A. Yes, I do.

15 Q. But you are correct?

16 A. Yes, I do believe that unequivocally.

17 Q. And that's because based on your reading of *Cracking the Code*, you have this  
18 theory, this understanding of why the money that you and your husband made wasn't  
19 income?

20 A. It's not just *Cracking the Code*.

21 Q. But that was one of the sources you consulted?

22 A. Correct.

23 Q. And you explained that position to the Courts many, many times.

24 THE COURT: Miss Siskind, I think these questions have been asked  
25 and answered.

1 MS. SISKIND: Yes, Your Honor.

2 THE WITNESS: Thank you.

3 Q. (By Ms Siskind continuing) The last thing I want to talk to you about, Mrs.  
4 Hendrickson, is another 6th Circuit Opinion because the appeal we've been talking  
5 about to the 6th Circuit, that wasn't the only time you appealed to them, was it?

6 A. No, I don't think so.

7 Q. In fact, after Judge Edmunds held you in contempt for failing to file amended  
8 returns, you appealed that ruling as well.

9 A. Yes.

10 Q. And in that appeal, you argued that your constitutional rights would be violated  
11 if you complied with the Order because you'd be forced to swear to something you  
12 didn't believe?

13 A. That would probably be about a summary of it, yes.

14 Q. And that's actually the same argument you're making in court this week?

15 A. Yes.

16 Q. The 6th Circuit Court of Appeals issued a written Order on that issue?

17 A. I assume they did.

18 Q. I'm going to show you what's been marked for identification as Government  
19 Exhibit 45.

20 A. Okay.

21 Q. Do you recognize this?

22 A. Not -- yeah, I mean it's got my name on it and it's an appeals -- appeal order.

23 Q. And it relates to the case of United States of America versus Peter  
24 Hendrickson and Doreen Hendrickson?

25 A. Yes.

1 Q. And if you go to the second to last page, there's a document indicating that this  
2 was served on you?

3 A. No, but I'm sure it was. I think it maybe got misplaced in your packet or  
4 something.

5 Q. Actually, let me give you a different copy.

6 A. It doesn't matter. I'm sure they served it.

7 Q. This copy I just handed you actually, that's a certified copy of that Order,  
8 correct?

9 A. Yes.

10 Q. The Government moves for the admission of 45.

11 THE COURT: Is there an objection?

12 MR. WISE: No, Your Honor.

13 THE COURT: So 45 is in.

14 THE WITNESS: This is the same. You can have it back if you want.

15 MS. SISKIND: You can hold onto it.

16 THE COURT: What's the question?

17 THE WITNESS: She asked --

18 THE COURT: I'm asking Counsel.

19 MS. SISKIND: I didn't ask a question yet.

20 THE COURT: What's your question?

21 Q. (By Ms Siskind continuing) In this Order, the Court of Appeals rejected your  
22 argument that Judge Edmunds' Order violated your First Amendment rights, didn't  
23 they?

24 A. I wonder actually now because I don't necessarily keep track of everything that  
25 comes in and it doesn't say they served me. I'm assuming they did, but there's no

1 Certificate of Service on this, so I'm not sure if I did receive it. Maybe I did.

2 Q. First let's look at that then.

3 A. I'm guessing I did, but --

4 THE COURT: What's your question? It wasn't about the Certificate of  
5 Service. Excuse me. That was before the document was admitted into evidence, so  
6 what is your question now?

7 MS. SISKIND: I think the question I asked was whether the 6th Circuit  
8 rejected her First Amendment challenges to Judge Edmunds' Order.

9 THE COURT: That's the question, Mrs. Hendrickson.

10 THE WITNESS: Is it in here somewhere?

11 Q. (By Ms Siskind continuing) First let me ask you this because you weren't sure if  
12 you received it. Do you see on the screen a copy of the letter dated November 22nd,  
13 2011?

14 A. Yes.

15 Q. And it's addressed to you?

16 A. Yes.

17 Q. And it says that you received a copy of the Order.

18 A. Okay. That's different from the kind we usually use. Okay.

19 Q. Now I want you to look at page five. I would like you to please read the  
20 paragraph that starts the Hendricksons.

21 A. The Hendricksons also contend that their constitutional rights would be violated  
22 by compliance with the Order because they would be forced to swear to a fact they  
23 did not believe was true and that it would infringe upon their First Amendment right to  
24 petition the Government for redress of their grievance regarding their tax obligation.  
25 However, we have rejected similar tax protestor arguments find no merit to them in



1 this case and then --

2 MS. SISKIND: (Interjecting) I have no further questions, Your Honor.

3 THE WITNESS: -- I wasn't quite done. The case referenced is **Conces**  
4 which is in apposite to our case. **Conces** was --

5 THE COURT: Mrs. Hendrickson, you've read the paragraph as you were  
6 asked to do.

7 MS. SISKIND: I have no further questions, Your Honor.

8 THE COURT: Thank you.

9 MR. WISE: You can leave that up.

10 THE WITNESS: Can I just speak with Andrew for a moment?

11 THE COURT: No.

12 **REDIRECT-EXAMINATION**

13 **BY MR. WISE:**

14 Q. Mrs. Hendrickson, you were starting to say something about the **Conces** case  
15 that the 6th Circuit referenced in this Order?

16 A. Yes.

17 Q. Why don't you go head and tell us your opinion as to how **Conces** relates to  
18 your case?

19 A. Because Conces was trying to say that his First Amendment rights were being  
20 violated because he was being told to answer interrogatories. That's not the same  
21 thing, and so yes, they ruled against Conces, but that's not signing your name to a tax  
22 form. An interrogatory is simply demanding -- if you're being sued, demanding like  
23 financial information and such like that and he said by providing that, that was  
24 violating his First Amendment rights, so that's not even a case relevant to this.

25 Q. Miss Siskind started her Cross-examination, one of the earlier points was going

1 through the chronology of those Notices that had been sent to you from the IRS about  
2 the disposition of your 2002 tax return?

3 A. Yes, correct.

4 Q. And indicated that the text of that document said that essentially the IRS was  
5 trying to figure out where to send the money.

6 A. Yes.

7 Q. Correct? During that -- did you make any other assumptions about what the  
8 IRS was doing with your tax return during that time?

9 A. I figured and assumed that each step along the way it was being reviewed  
10 again and again and eventually it made its way through their review system.

11 Q. And same thing with the 2003 tax return?

12 A. Yes.

13 Q. Now Miss Siskind also talked to you and introduced Defendant's Exhibit 567  
14 which is a Notice of Deficiency that was issued in December of 2013?

15 A. Yes. I thought it was very curious that all of a sudden after 10 years sometime  
16 between last Fall and now --

17 MS. SISKIND: (Interjecting) Objection, Your Honor.

18 THE COURT: Excuse me, Mrs. Hendrickson. There's an objection.

19 MS. SISKIND: Move to strike. Unresponsive to the question.

20 THE COURT: The Jury is asked to disregard.

21 MR. WISE: Your Honor, I believe that's my objection, the unresponsive.

22 THE COURT: Well, I'm making it and the Jury is being -- is asked to  
23 disregard that testimony as not responsive.

24 Q. (By Mr. Wise continuing) So did you receive a Notice of Deficiency in  
25 December of 2013, correct?

1 A. We did.

2 Q. And in October/November of 2013 there was other proceedings connected to  
3 this matter, correct?

4 A. Yes, there were.

5 Q. And you testified at those proceedings?

6 A. I did.

7 Q. And those proceedings you indicated that you never received a Notice of  
8 Deficiency, is that correct?

9 A. That's correct.

10 Q. Miss Siskind and Mr. McLellan were there as well?

11 A. Yes, they were.

12 Q. And then after those proceedings a Notice of Deficiency appeared?

13 A. Yes, between then and now.

14 Q. Now with respect to what you testified to yesterday as lawsuits against your  
15 husband and then on Cross-examination you conceded to Miss Siskind that you were  
16 mistaken?

17 A. Yes, I was.

18 Q. That was not -- was that any kind of deliberate attempt to mislead the Jury?

19 A. No.

20 Q. And do you believe that the summonses that were issued in those cases were  
21 part of an effort by the Government to stop the publication of CTC?

22 A. Yes, I did believe that yesterday and I was shown to be wrong.

23 Q. Miss Siskind asked you about the most recent amended 2002/2003 tax return  
24 that you signed incorporating your Affidavit that was filed with Judge Edmunds. Do  
25 you recall that?

1 A. Yes.

2 Q. And she asked you some questions about that Affidavit and how it undermined  
3 the verity of the return?

4 A. Correct.

5 Q. Do you recall those questions?

6 A. Yes.

7 Q. When you filed that return, did you believe that you were complying with Judge  
8 Edmunds' Order?

9 A. I believed I was in complete compliance with her Orders. I thought I was doing  
10 exactly what she said I could do.

11 Q. And in fact, in an earlier proceeding she had told you that you can append or  
12 attach whatever you want to the return?

13 A. Yes. Earlier she said I could attach stuff and when she changed her mind and  
14 said it couldn't be attached but it could be filed, then I did it that way.

15 Q. And you learned through Mr. Applegate's representations to Judge Edmunds  
16 that an attachment to the return would make the return unprocessable (sic)  
17 essentially?

18 A. That's correct.

19 Q. So when you filed that last return you didn't attach anything extra?

20 A. I did not.

21 Q. And were you aware when you filed that return that by referencing the Affidavit,  
22 that that would be considered an invalid return as filed by the IRS?

23 A. I was not aware of that. I honestly didn't think anyone would even look at that.

24 Q. When you filed that return, again you believed you were in compliance with  
25 Judge Edmunds' Order?

1 A. I did.

2 Q. Thank you. I don't have any other questions.

3 THE COURT: Thank you, Mr. Wise. Is there a Recross?

4 **REXCROSS-EXAMINATION**

5 **BY MS. SISKIND:**

6 Q. You know now that what you submitted to the Department of Justice in the  
7 form of an amended return can't be processed by the IRS, correct?

8 A. That's what I've been told, yes.

9 Q. But you haven't submitted any other amended returns for those years?

10 A. I don't know how to comply with it now.

11 Q. And that 6th Circuit Opinion that you read from about your First Amendment  
12 claims, you actually tried to get the 6th Circuit to reverse itself, correct?

13 A. I don't recall.

14 Q. You asked for warrants called en banc review?

15 A. I remember something like that, yes.

16 Q. And that's where you would have asked the whole 6th Circuit to reverse what  
17 that three-judge panel had ruled?

18 A. Yes, and they declined.

19 Q. I have no further questions.

20 THE COURT: Thank you. Is there a Redirect?

21 MR. WISE: No, Your Honor. Thank you.

22 THE COURT: Thank you, Mrs. Hendrickson. You can stand down.

23 THE WITNESS: Okay.

24 THE COURT: Does the Defense have any other witnesses to call?

25 MRS. HENDRICKSON: No, ma'am.

1 THE COURT: So with -- except for the Stipulation, you're resting?

2 MR. WISE: We have a second Stipulation this morning.

3 THE COURT: May I see it? Does it replace this one?

4 MR. WISE: No.

5 THE COURT: I'm making one more edit. Are we ready to put these into  
6 evidence?

7 MRS. HENDRICKSON: Yes.

8 THE COURT: We are? Okay, thank you.

9 Ladies and gentlemen, the parties have entered into two Stipulations which  
10 should be considered by you as evidence in this case.

11 The first is a Stipulation that says this: The parties stipulate that Peter  
12 Hendrickson paid \$15,672 towards taxes due and owing by the Hendricksons for  
13 years including 2002 and 2003. The Internal Revenue Service received these monies  
14 and applied them as penalties owed by the Hendricksons for those years.

15 The second Stipulation is this: The parties stipulate that were U.S. District  
16 Judge Nancy Edmunds to be called as a witness in this matter, she would testify as  
17 follows: She has no recollection of suggesting to Mrs. Hendrickson that she file  
18 amended returns with her filing status changed to married filing separately. She  
19 cannot say that she did not make this suggestion to Mrs. Hendrickson and Judge  
20 Edmunds agrees with the information in this Stipulation.

21 So does that close the evidence in this case? You have no rebuttal witnesses?

22 MS. SISKIND: No rebuttal witnesses, Your Honor.

23 THE COURT: Are you ready to deliver your closing argument?

24 MS. SISKIND: Mr. McLellan is, yes.

25 THE COURT: And Mrs. Hendrickson, are you ready to deliver your

1 closing?

2 MRS. HENDRICKSON: Yes.

3 THE COURT: All right. We will take about a 15-minute break, ladies  
4 and gentlemen. All rise for the Jury.

5 **(Jury exited courtroom at about 10:32 a.m.)**

6 THE COURT: Would you just take your seats for a minute? I have one  
7 matter to put on the record. Mrs. Siskind, do you know how long you're going to use  
8 for closing?

9 Let me do this. Before spectators leave please, sir. I have a matter that  
10 pertains to everybody in the courtroom. There is a postcard that I have that Mr.  
11 Singer gave to Miss Pinegar. Who gave this card to Mr. Singer and what is your  
12 name?

13 MS. DETLOFF: Betsy Detloff.

14 THE COURT: Betsy who?

15 MS. DETLOFF: Detloff.

16 THE COURT: I'm going to read this. It says: Dear Jurist -- and you  
17 gave it to him right outside my courtroom?

18 MS. DETLOFF: Yes.

19 THE COURT: Dear Jurist: Thank you for your service this week. I  
20 hope this was an eye opening time. To further that, I offer this video, [www.vimeo.com](http://www.vimeo.com)  
21 and it has a number -- a documentary called Agenda, the Grinding Down of America.  
22 Also may I suggest you Google "jury nullification" to see what has been encouraged  
23 by the Courts. Juries do have the duty to nullify laws they deem improper. May God  
24 bless your seeking of truth so we can save our country. It will require massive  
25 education of the populous. I also recommend [www.theblaze.com](http://www.theblaze.com) for truthful news

1 coverage.

2 So Ms. Dunlap (sic), do you have these cards? This looks like this is hand  
3 printed. Do you have these cards to distribute to all of the Jury?

4 MS. DETLOFF: Yes, after the court case is over.

5 THE COURT: Have you made an attempt to give this to any of the jurors  
6 so far?

7 MS. DETLOFF: No.

8 THE COURT: Do you know that you can't do this kind of leafleting in a  
9 Federal Court?

10 MS. DETLOFF: No, I was not aware of that.

11 THE COURT: You cannot do it.

12 MS. DETLOFF: Fine. I accept that.

13 THE COURT: So if you intend to do anything -- and the message is for  
14 everybody else here -- you do it outside of this building.

15 MS. DETLOFF: Very good. I was not anticipating that anyone was  
16 going to be dismissed.

17 THE COURT: It doesn't matter whether they were going to be dismissed  
18 or not. You cannot leaflet in this building. All right?

19 MS. DETLOFF: Fine. I agree.

20 THE COURT: Then why did you give it to him right outside my  
21 courtroom?

22 MS. DETLOFF: I was not aware of that.

23 THE COURT: It doesn't matter that you didn't -- excuse me, Ms. Dunlap.  
24 (Sic) I'm talking. It doesn't matter that you didn't know he was going to be dismissed  
25 this morning. If you knew that you were not supposed to distribute, if you knew that



1 you were not supposed to distribute it in this building, catch him outside. Why didn't  
2 you do it outside?

3 MS. DETLOFF: I didn't know I couldn't do it in the building.

4 THE COURT: I thought you said you knew that.

5 MS. DETLOFF: I didn't. I just said I didn't. I didn't know that.

6 THE COURT: Everybody else you're on notice, no leafleting in this  
7 building. All right?

8 MS. DETLOFF: Fine. Thank you.

9 THE COURT: How long for your closing?

10 MS. SISKIND: Should be about 35 minutes for closing and another 10 to  
11 15 minutes for rebuttal.

12 THE COURT: And you, Mrs. Hendrickson?

13 MRS. HENDRICKSON: Probably 15, 20 minutes or so.

14 THE COURT: Thank you. We'll resume at quarter to 11.

15 MS. SISKIND: Your Honor, I think the Jury needs to be inquired whether  
16 anybody has tried to make contact with individuals who remain on this Jury. The  
17 Government is seriously concerned given the testimony about posts on the Fully  
18 Informed Jury Association website and this conduct that Defense supporters have  
19 been attempting to contact and influence the Jury in this case. The Government is  
20 extremely concerned about this given this additional evidence and I think it's  
21 appropriate for the Court to make inquiry of the remaining jurors if anyone has tried to  
22 contact them about this case.

23 THE COURT: Mrs. Hendrickson? Mr. Wise?

24 MRS. HENDRICKSON: I guess I don't care if you want to talk to the  
25 Jury, but they were instructed not to go on Facebook and Twitter and all that stuff, so

1 I'm not -- I mean if Miss Siskind has concerns and you want to question them, I have  
2 no objection.

3 THE COURT: All right. I'll ask them when they come back out. Thank  
4 you.

5 MS. SISKIND: Thank you, Your Honor.

6 **(Court Recessed at about 10:37 a.m.)**

7 **(At about 10:51 a.m.)**

8 **(Court, Counsel, Jury and parties present)**

9 THE COURT: Everyone, you can take your seats. Ladies and  
10 gentlemen, before we get started with closing argument, I just have to ask you a few  
11 questions. Has anybody -- since this trial has gotten underway, has anybody made  
12 any attempt to contact any of you about what's going on here or about your  
13 deliberations? No one?

14 You heard testimony yesterday about some websites on which there are posts  
15 about the trial. Have any of you been on any of those websites? Mr. Nagy?

16 JUROR NAGY: No.

17 THE COURT: Have any of the people -- we've had a number of people  
18 who have been here at trial everyday who have been sitting in the galley. Have any  
19 of the people here tried to approach you or talk to you at all? Nope. Everyone is  
20 telling me no? Yes? Every one is telling me no? Okay.

21 Miss Siskind, Mr. McLellan, do you have any questions?

22 MS. SISKIND: No, Your Honor.

23 THE COURT: Miss Hendrickson or Mr. Wise, do you have any  
24 questions?

25 MRS. HENDRICKSON: No, ma'am.

1 THE COURT: Thank you. Are you ready to proceed, Mr. McLellan?

2 MR. McLELLAN: Yes, Your Honor.

3 THE COURT: Thank you.

4 MR. McLELLAN: May it please the Court, ladies and gentlemen of the  
5 Jury. In her opening statement, Ms. Siskind said that this is a case about law and  
6 order or more precisely it's about an order to follow the law.

7 Judge Nancy Edmunds here in this Court, United States District Court for the  
8 Eastern District of Michigan ordered the Defendant, Doreen Hendrickson, to follow the  
9 law and the Defendant refused to follow the law. So the lawyers for the Government  
10 brought the Injunction case to get a Court Order to require Doreen Hendrickson to  
11 follow the law, but the Defendant didn't want to follow the law. She did not want to file  
12 true tax returns and she did not want to stop filing false tax returns, and she was  
13 going to do only what she wanted to do and nobody, least of all the Government or  
14 any Court was going to tell her any different.

15 Doreen Hendrickson wanted to carry on the fight against the IRS and the  
16 United States District Court for the Eastern District of Michigan and the United States  
17 Court of Appeals for the 6th Circuit and anybody else who told her that her claims  
18 about how the law works were wrong.

19 I want to make a point here. Ladies and gentlemen of the Jury, the Judge is  
20 going to instruct you on the law for this case. That's called the instructions for the  
21 jury, the jury instructions and what she says, U.S. District Judge Roberts says is the  
22 law for you to use in deciding this case. I'm going to cite what I believe the Judge will  
23 instruct you on the law, but keep in mind, ladies and gentlemen of the Jury, what  
24 Judge Roberts says is what should control in this case.

25 There's an old saying when you really don't want to do something, that

1 anything is a good excuse and in 2007, Judge Edmunds by way of an Injunction gave  
2 the Defendant, Doreen Hendrickson, something to do; file proper tax returns, and  
3 something to refrain from doing, stop filing improper tax returns and that Order set-off  
4 a proliferation of evasions and excuses on the part of the Defendant that have  
5 persisted to this day.

6 Specifically, on May the 2nd, 2007 the Judge ordered Doreen Hendrickson and  
7 her husband to pay back refunds that they had obtained from the IRS when they filed  
8 false tax returns for the years 2002 and 2003. The Judge also ordered the  
9 Hendricksons to file amended tax returns for those years that accurately reported their  
10 income. And the Hendricksons were directed not to file any similar false tax returns in  
11 the future. But instead of complying, the Defendant has ginned up and persisted with  
12 a pack of excuses.

13 Doreen Hendrickson knew what the Judge told her to do, but she refused to do  
14 what the Judge ordered and she made up excuses as to why she should be able to  
15 get away with it. And she's appeared here in this court this week in the year 2014 and  
16 tried to get you, the Jury, to credit those excuses. But the problem for her is that  
17 Doreen Hendrickson's excuses were nonsense in 2007 and they remain nonsense to  
18 this day.

19 Mrs. Hendrickson's theories about the tax laws have been rejected by every  
20 Court and Government agency which has considered them. The IRS rejected her  
21 theories. The DOJ, the Department of Justice filed an Injunction against the  
22 Defendant's false returns based on those theories, so the Department of Justice  
23 rejected those theories. Judge Edmunds rejected the theories and issued the  
24 Injunction against the Hendricksons. The United States Court of Appeals for the 6th  
25 Circuit, the Court that overlooks the decisions of this Court here and can reverse them

1 if it finds that there's error, also rejected those claims as patently baseless and plainly  
2 meritless.

3 If Mrs. Hendrickson was acting in good faith, if she was actually trying to  
4 comply with the law and not her debunked theories, she would have filed proper  
5 returns for 2002 and 2003 and she would have not filed a false return for 2008, and  
6 that would have been the straightforward approach. Instead of putting zeros where  
7 you're supposed to put your income, you actually report your true income, what you  
8 got paid for your work. It's a simple concept.

9 But Mrs. Hendrickson is not acting in good faith here. Instead, she's acting  
10 willfully. It's plain to see. Mrs. Hendrickson is always working on some excuse where  
11 she gets to complain about Government oppression on the one hand and not have to  
12 report her income and pay her taxes on the other hand.

13 When the IRS caught up with Mrs. Hendrickson and a lawsuit got filed by the  
14 U.S. Department of Justice in 2006, and Judge Nancy Edmunds of this Court in 2007  
15 went ahead and ordered Doreen Hendrickson personally to do what working  
16 Americans do, which is report her income on a tax return, what was her response?  
17 She claimed that this was a violation of her constitutional rights. She claims this to  
18 you, the Jury here in this trial that she thought she could disobey the Injunction  
19 because it was illegal. You heard her yesterday. She complains that the Injunction  
20 doesn't make any sense to her. She says it doesn't make any sense to her.

21 Essentially the Defendant has set herself up as the Judge here. She gets to  
22 decide which statutes and laws and Court Orders that she follows, and if it -- and I  
23 quote -- doesn't seem right to Mrs. Hendrickson, well, too bad for the Court system  
24 and the justice system of the United States. She is not going to comply.

25 If you follow the Doreen Hendrickson school of law and order, things get

1 ridiculous pretty quickly. You heard her musings yesterday when she testified.  
2 Whenever a Court ruled against her, it was because they didn't give her arguments  
3 due consideration. They didn't consider all of her arguments or her claims.

4 Under the Doreen Hendrickson school of law and order, the 6th Circuit Court of  
5 Appeals had to be wrong when it ruled against her fine arguments surely because  
6 according to the Defendant, they would have agreed with her if they would only have  
7 paid proper attention and if they'd only addressed all of her issues.

8 Of course under the Defendant's regime, it could never be true that her position  
9 was wrong, that the Court's Order was right. How could the Judge be right? How  
10 could the Court be right if that Order doesn't make any sense to Doreen Hendrickson?  
11 According to her, Doreen Hendrickson is the arbiter of law and order and Courts are  
12 fine as long as they agree with her. If they rule against her, well then it doesn't seem  
13 right so she can disobey the courts. That, ladies and gentlemen of the Jury, that's the  
14 Defendant's approach to law and order.

15 Now the Defendant complains that the Injunction was illegal. I have two things  
16 to say about that. First, as you have seen very clearly and repeatedly, the Injunction  
17 was not illegal. It was upheld by the Courts all the way up the line, and then later  
18 Judge Edmunds held the Defendant in contempt and that Order was also upheld all  
19 the way up the line to the en banc United States Court of Appeals for the 6th Circuit.  
20 That means the Defendant is wrong. The Injunction is legal.

21 The Defendant may not like it, but the Federal Courts have spoken and the  
22 Order that Doreen Hendrickson is charged with violating here in this court today was a  
23 legal Order. And that said, the Judge's instructions make the resolution of this case  
24 even simpler for you the Jury.

25 Although the Defendant would like to get into the weeds of her discredited and

1 rejected theories, Judge Roberts will instruct you that the legality of the underlying  
2 Order, Judge Edmunds' Order in this case, the legality of that Order is no defense to  
3 the crime of Contempt.

4 The Defendant had no legitimate excuse to disobey Judge Edmunds' Order.  
5 From the day it was entered she did not go about things in good faith. Instead, she  
6 went about her contempt willfully. She knew that the Judges and the Courts had  
7 rejected her claims, but she defied and resisted the Court's Order anyway.

8 Her claim that somehow she is not obliged to abide by the Injunction is  
9 particularly weak because she has persisted in her defiance of the Court's Order after  
10 it was affirmed by the supervisory Court, the United States Court of Appeals for the  
11 6th Circuit which also affirmed the Contempt Order against her and after the United  
12 States Supreme Court let the Injunction Order stand. She and her husband appealed  
13 and they lost.

14 Now you've seen Exhibit 17. That's the Opinion of the Court of Appeals, the  
15 Court that supervises the Judgments and Orders and activities of this Court and that  
16 Appeals Court wrote an Opinion and in that Opinion it said that the Hendrickson's  
17 claims on the Injunction appeal can fairly be characterized as plainly baseless tax  
18 protester arguments. The Defendant and her husband not only lost that case, but  
19 their arguments were so frivolous, so far-fetched and worthless that the Court of  
20 Appeals sanctioned the Defendant and her husband \$4000 for making frivolous  
21 claims.

22 After an Appellate Court ruling like that, someone acting in good faith would  
23 say okay, I lost. Now I have to comply with the Order. I have run out the string of my  
24 appeals, but not Doreen Hendrickson.

25 The Defendant could have complied with that Order if she wanted to. It was

1 clearly possible for the Defendant to comply with the Court's Order. She wasn't in the  
2 hospital. She had plenty of time. This took place over a period of years. She was  
3 certainly able to generate lots and lots of paper having to do with the Court's Order;  
4 that was not the problem, but she did not want to comply with the Court's Order.  
5 As her ex-husband, Tony Wright, testifying in her defense yesterday said, she  
6 disagreed with the Order.

7 The Defendant knew that what she was doing violated the Court Order, but she  
8 disagreed with the Order, and the Court of Appeals ruled on June the 12th, 2008  
9 affirming that Injunction and it ruled again on November the 22nd, 2011. The space in  
10 between those two rulings, more refusal to comply with the Order on the part of the  
11 Defendant resulting in Judge Edmunds' Contempt Order, her finding of contempt that  
12 was then upheld by the Court of Appeals on November the 22nd, 2011.

13 More than five years have gone by and still the Defendant disagrees with the  
14 Order and refuses to abide by the Order and the Defendant was in contempt in 2007  
15 and she remains in contempt in 2008 and 2009 and all the way through today in 2014  
16 because the Defendant still has not filed amended 2002 and 2003 returns that the IRS  
17 can process.

18 And in carrying on with her flagrant disregard for the Order of this Court, she  
19 filed another false tax return in 2009 covering the 2008 tax year. That return had the  
20 same type of falsities that the Court found in 2002 and 2003 returns filed by the  
21 Defendant and her husband and those are based on the false claims from that book,  
22 *Cracking the Code* with the zeroed out W-2's.

23 The Judge is going to instruct you that to find the Defendant guilty of the crime  
24 of Contempt, you must find beyond a reasonable doubt first that the Court issued a  
25 clear and definite Order. Second, that the Defendant knew of the Order and third, that



1 the Defendant willfully disobeyed the Court's Order in one of the ways set forth in the  
2 Indictment. That's the charge. To find the Defendant guilty, those are the things that  
3 you have to find.

4 Now as you've seen, the charge in this case is that the Defendant violated that  
5 Injunction in two ways. The Judge will instruct you that proof that the Defendant  
6 violated that Order in either one of those ways is sufficient for you to find beyond a  
7 reasonable doubt that the Defendant committed the offense.

8 In this case, the Court's Order at issue in the Indictment for your consideration,  
9 the Order is contained in Exhibit 15 which is captioned The Amended Judgment and  
10 Order of Permanent Injunction. Look at that. You'll see what Order the Defendant is  
11 charged with violating. And I direct your attention to paragraph 27 of that Order and  
12 you will see that that Order was clear and definite. The first part of the Order  
13 prohibited the Defendant from filing any tax return or other form, including a Form  
14 4852 based on the false and frivolous claims set forth in *Cracking the Code*.

15 The other part of the Order was that within 30 days of the entry of that Order,  
16 that permanent injunction by -- essentially by June the 1st, 2007 -- that's 30 days --  
17 that the Defendant was to file with the IRS amended individual income tax returns for  
18 2002 and 2003 and on those amended returns the Defendant had to report, Peter  
19 Hendrickson's income from Personnel Management and Doreen Hendrickson's  
20 income from Una Dworkin. The Order was clear and definite and the Defendant knew  
21 of it.

22 And you heard Paul Crowley, the IRS representative that he testified -- he was  
23 our first witness -- that the Defendant is still refusing to comply with Judge Edmunds'  
24 Order. He searched the IRS records which shows she hasn't filed those amended  
25 returns even now, more than five years. More than enough chances and the

1 Defendant still refuses to follow the law. Her failure to file the amended returns is  
2 intentional and willful and it's criminal contempt.

3 But that's not the only reason that the Defendant is in contempt of Judge  
4 Edmunds' Order. You heard in 2008 she made a little bit of money as a movie extra  
5 and in her contempt for IRS and DOJ and Judge Edmunds and the law, that contempt  
6 was so strong that the Defendant had the temerity to file a false return for 2008 and  
7 she did it in 2009 and it looks just like the ones she filed earlier. I direct your attention  
8 to Exhibit Eight, that's the return. The Defendant zeroed out her wages just like it  
9 says in the book *Cracking the Code*.

10 If you want to see the real Form W-2, take a look at Government's Exhibit 33.  
11 That's the real one, the one that's not zeroed out. That's the one issued by the  
12 employer. The Defendant filed that return for 2008 after a lot of notice to her that  
13 these types of returns don't comply with the law, in flagrant violation of Judge  
14 Edmunds' Order.

15 There's no dispute in this case that the Defendant knew what the Injunction  
16 said. She attended hearings where the Injunction was discussed. She talked about it  
17 extensively with her family and friends. That's not an issue. The Defendant knew  
18 what Judge Edmunds' Order required her to do and there's one remaining question.  
19 The only thing that's really in dispute in this case is whether the Defendant violated  
20 that Order willfully.

21 The Judge will instruct you that willfully means deliberately or intentionally. It  
22 means that the Defendant's violation of the Order wasn't a mistake, it wasn't  
23 inadvertent and the evidence is overwhelming in this case that the Defendant  
24 intentionally violated that Injunction Order and she did it in both ways charged in the  
25 Indictment.

1           The Defendant was given many chances over many years, but time and again  
2 she refused to comply. Judge Edmunds' Order gave her 30 days. Instead of filing,  
3 she and her husband appealed to the 6th Circuit and they took the matter to the  
4 higher court and you've seen the result. The 6th Circuit told the Defendant that she  
5 was wrong and it sanctioned her for making frivolous claims and it upheld Judge  
6 Edmunds' Order. The three-judge panel of that Court issued their Opinion in 2008  
7 and the Defendant still refuses to comply.

8           The Supreme Court decided not to take up the case. That means the Orders  
9 of the 6th Circuit and this Court stand, and of course they stand to this day. That  
10 Injunction stands to this day. Every challenge brought by the Defendant against that  
11 Injunction has failed. It stands today.

12           You heard Daniel Applegate who was the second DOJ attorney on the case  
13 and he sent her letters. If you want to see them, take a look at Exhibits 18 and 19.  
14 They're reminding her to file the amended returns, and he explained that she didn't  
15 respond to those letters, so he made a motion to the Court to ask the Court to hold  
16 her in contempt for noncompliance with the Injunction. The Injunction is in place. The  
17 Defendant won't comply. The Government's trying to get her to comply. It asks --  
18 goes back to Judge Edmunds and says we made our application to you, Your Honor,  
19 to find the Defendant in contempt, to require her to comply with the Injunction. Back  
20 to court again trying to get the Defendant to comply.

21           Now you've seen quite a bit of Exhibit 20. That's the Exhibit of that June, 2010  
22 hearing. You've heard the Defendant was there. The Defendant admits she was  
23 there and if you look at the transcript -- I'm not going to read you the whole transcript  
24 -- but the Judge makes it plain to Mrs. Hendrickson. She says you made these  
25 arguments all the way to the United States Supreme Court, and she concludes -- and

1 they were rejected all the way along the line. That should be the end of the line,  
2 ladies and gentlemen of the Jury to this kind of stuff, to this kind of noncompliance.

3 Now in June of 2010 which is more than three years after the Order, the  
4 Defendant started this other course of action where she submitted what she claimed  
5 were amended returns. You've seen those. They're in evidence in this case. They're  
6 Exhibits 22 and 23 and they're these purported IRS Forms 1040X amended individual  
7 income tax returns, but the Defendant wrote duress on the signature line and she sent  
8 them to Daniel Applegate and he showed them to the IRS and the IRS said that they  
9 couldn't be processed because the IRS can't process returns that have been altered  
10 in that way. Essentially, if the taxpayer filing the return declares that the information  
11 on the return is not true and correct, it can't be processed. It's relatively  
12 straightforward.

13 So the Government filed another motion with the Judge to bring those Form  
14 1040X's, the ones that couldn't be processed, to Judge Edmunds' attention again  
15 because they were no good because the IRS could not take them. At that hearing  
16 that was held in December of 2010, and the transcript of that is Government's Exhibit  
17 25 -- you'll have that during your deliberations, Daniel Applegate asked the Court to  
18 give the Defendant a second chance; to give her more time to file the amended  
19 returns.

20 Take a look at Exhibit 26. The Court issued another Order in December of  
21 2010 and the Defendant got a copy of it and the Order once again said that she has to  
22 file amended returns and the Court essentially says that she couldn't mess around  
23 with the forms. The Court says she couldn't do anything that would undermine the  
24 truthfulness of the tax forms. But despite receiving the second chance, the Defendant  
25 still would not comply. Instead she submitted more frivolous returns to Daniel

1 Applegate in January of 2011, but on those in the Explanation of Changes Section, on  
2 the front of the return she wrote see Affidavit. Well, you've seen the Affidavit. That's  
3 Exhibit 29 and the Affidavit disclaims any responsibility for the contents of the return,  
4 and it disclaims any responsibility for any debt, that is to say it disclaims any  
5 responsibility for the taxes that would be associated with that return.

6 Daniel Applegate explained and you heard him explain the IRS cannot take a  
7 tax return where the taxpayer says it's false and the Defendant knew that. Now that,  
8 ladies and gentlemen of the Jury, is wilfulness. That's the legal concept of wilfulness.  
9 That fulfills that concept beyond a reasonable doubt. The Defendant voluntarily and  
10 intentionally violated the legal duty that she knew that she had under that Injunction to  
11 file proper returns, and that's out and out contempt.

12 Now Judge Edmunds held Mrs. Hendrickson in contempt for failing to provide  
13 amended returns that the IRS could process, and Doreen Hendrickson disagreed with  
14 that Order as well and she appealed again; another trip to the 6th Circuit Court of  
15 Appeals like she had done before and she lost when she challenged the legality of the  
16 Injunction in the first place. That second time around she lost again and the 6th  
17 Circuit was very clear in its Order and in its thorough going rejection of her claims  
18 during that second appeal.

19 I commend your scrutiny and your deliberations Exhibit 45, which is the  
20 decision of the United States Court of Appeals for the 6th Circuit. And the 6th Circuit  
21 said the District Court's underlying Orders set forth the Hendricksons' obligations in  
22 terms that were clear, specific and unambiguous. The Hendricksons do not challenge  
23 the clarity of the Orders or the fact that they violated the Orders. They rely only on  
24 the same theories and arguments presented in support of their Motion to Vacate; that  
25 the District Court's underlying Judgment was void, the District Court Judge

1       misunderstood the tax law, the evidence presented by the Government was  
2       insufficient to support its Complaint and the Order holding them in contempt of the  
3       Court's Judgment was also void. This is the Court of Appeals reciting the claims that  
4       were made to it by the Hendricksons in 2011.

5               Ladies and gentlemen of the Jury, where have you heard these claims before?  
6       I submit to you that you have heard these claims before in these very proceedings put  
7       forward by this very Defendant. 2011 those claims are getting rejected by the U.S.  
8       District Court -- the United States Court of Appeals for the 6th Circuit.

9               I continue reading: Given that this Court affirmed the District Court's rejection  
10       of these arguments, the Hendricksons have failed to demonstrate that the District  
11       Court abused its discretion. It upheld the Judge's Order, Judge Edmunds' Order in  
12       that part of its Opinion.

13               Now -- and we've heard this here in these proceedings amply, there's a claim  
14       on the part of the Defendant about forced swearing, about coercion, about some kind  
15       of violation of the First Amendment, these arguments that you've heard recited to you  
16       here in this trial. Now the Court of Appeals considered those claims as well. It  
17       declared that they were worthless. Here's what the three-judge panel of the Court of  
18       Appeals said about that: The Hendricksons also contend that their constitutional  
19       rights would be violated by compliance with the Order because they would be forced  
20       to swear to a fact they did not believe was true and that it would infringe upon their  
21       First Amendment right to petition the Government for redress of their grievance  
22       regarding their tax obligation.

23               I ask the question. Where have you, ladies and gentlemen of the Jury, heard  
24       that claim before? You've heard that claim made by the Defendant in these  
25       proceedings. Here's what the Court of Appeals said about that: However, we have

1 rejected similar tax protester arguments and find no merit to them in this case.

2 The Courts have spoken. That means the Defendant then had two Opinions of  
3 the U.S. Court of Appeals for the 6th Circuit declaring that she was wrong when she  
4 disobeyed Judge Edmunds' Order and that she needed to comply with the Injunction,  
5 and she tried out her excuses on Judge Edmunds and lost multiple times. She tried  
6 out her excuses on the Judges of the 6th Circuit and she lost twice, and now she's  
7 trying out those same excuses on you, the Jury. The Defendant is deliberately  
8 persisting with the claims that she knows have been rejected time and time again.  
9 That, ladies and gentlemen of the Jury, is wilfulness, pure and simple.

10 Members of the Jury, in the end the whole case, this whole case is about law  
11 and order, real law and real order and not Doreen Hendrickson's version of law and  
12 order. To this day the Defendant has defiantly refused to abide by the law as set forth  
13 in Judge Edmunds' Order. The evidence is clear that she is guilty of the crime of  
14 Contempt. Find her guilty as charged. Thank you for your service.

15 THE COURT: Thank you, Mr. McLellan. Miss Hendrickson, are you  
16 ready?

17 MRS. HENDRICKSON: Yes, ma'am.

18 THE COURT: All right.

19 MRS. HENDRICKSON: Ladies and gentlemen, I thank you for your  
20 service.

21 THE COURT: Can you keep your voice up?

22 MRS. HENDRICKSON: Sorry about that. Ladies and gentlemen, I want  
23 to thank you for your service, and I'm sorry about a three-day discussion of tax law.  
24 That's probably enough to force a confession out of anybody.

25 As we all know, there's nothing more unAmerican than a forced confession. As

1 Americans, we learn from childhood that we have rights. We are born with those  
2 rights. They are not granted to us by the Government and they may not be taken  
3 away from us by the Government. When Government tries to take them away, it is  
4 the Government that is committing the crime.

5 Chief among those rights, we have the right to speak our minds or remain  
6 silent without fear of official punishment. Do you remember when I asked you while  
7 you were being picked to be on this Jury whether you would focus your deliberations  
8 and confine your decision to exclusively what is charged in the Indictment? I did so in  
9 anticipation of Melissa Siskind and Jeffrey McLellan, these two out-of-town legal guns  
10 doing their professional best to distract you from that actual charge --

11 MR. McLELLAN: (Interjecting) Objection, Your Honor.

12 THE COURT: Excuse me, Mrs. Hendrickson. What's your objection?

13 MR. McLELLAN: Ad hominem argument.

14 THE COURT: Yes. Miss Hendrickson --

15 MRS. HENDRICKSON: I was going to change it.

16 THE COURT: You know, we have a record. Part of the reason I've  
17 stopped you throughout this proceeding from talking over the Court is because we  
18 have a court reporter who has to make a record here and she can't do that when  
19 more than one person is talking, and when there is an objection made, I have to make  
20 a ruling on that objection and she has to take it down. So he's made an objection. I  
21 would like to rule on it and then you can respond.

22 MRS. HENDRICKSON: Yes, ma'am.

23 THE COURT: The Jury is asked to disregard references that Miss  
24 Hendrickson may make to Counsel that could even be perceived to be disparaging.  
25 So I'm asking you to be respectful, Mrs. Hendrickson.



1 MRS. HENDRICKSON: Okay.

2 THE COURT: Thank you.

3 MRS. HENDRICKSON: You're welcome. These two out-of-town  
4 attorneys doing their professional best to distract you from that actual charge and to  
5 condition you to go back to the jury room thinking that this is a tax case and that the  
6 issue in this case is what is allegedly correct about the taxable status of my earnings.  
7 What is or is not correct about the tax and its application to me has nothing to do with  
8 the charge in this case.

9 In this case, I am charged with nothing but wilfully disobeying supposedly clear  
10 and specific lawful Orders with which it is possible to comply, that command me to  
11 declare someone else's views about the tax over my own sworn signature and  
12 pretend them to be my own or go to prison. The only thing that matters is whether the  
13 Orders involved meet those standards and whether I wilfully disobeyed them.

14 Let's talk about clear and specific first. One of the Orders commands me to  
15 refrain from filing tax documents based on the belief that only Federal, State and local  
16 Government workers are subject to the income tax, conflated apparently for the very  
17 purpose of confusing you with the assertion that this notion is about the legal nature of  
18 the income tax found in the book *Cracking the Code*. Well, it is not true that only  
19 Federal, State and local Government workers are subject to the income tax and it is  
20 also not true that this notion is found in *Cracking the Code*. You heard Robert  
21 Metcalfe demonstrate that for you quite decisively on Wednesday when he was  
22 actually made to read aloud from a book he claimed to have read before presenting  
23 that falsehood as grounds for bringing a Government lawsuit against my husband and  
24 me back in 2006.

25 I'd like to read just a little bit further from that book. I'll put it on the screen if

1 you'd like to follow along: First a pleasant report. Although this book, CTC, contains  
2 several warnings that those who stand up and act in accordance with the real  
3 requirements and limitations of the law can expect to meet with strenuous and nearly  
4 lawless resistance from the Government, I've been pleasantly surprised in this regard.

5 This is the author speaking: Shortly after the book first went to print, I became  
6 the first American in history to secure refund of Social Security and Medicare  
7 contributions along with everything else withheld when my own Federal refund claim  
8 for 2002 was properly honored. Since then, thousands of CTC readers from across  
9 the country -- across America -- sorry -- have risen up to uphold the law and the vast  
10 majority have also enjoyed law-abiding responses from both the Federal and many  
11 State Governments. The amounts recovered have ranged from as little as 78 cents to  
12 over \$134,000 in one refund. Nonetheless, I do not intend to revoke or even modify  
13 that warning. Some readers have been targeted by obnoxious tax agency efforts to  
14 confuse and discourage claimants. Happily, the numbers subjected to these efforts is  
15 small and even among this small group it often turns out that the real focus or pretext  
16 for the agency attention is some pre-CTC bad practice that resists being undone or  
17 has residual consequences. This tax agency behavior has remained within the law,  
18 but it demonstrates a deliberate and increasingly frantic Government policy or  
19 resistance to the inconvenient truth. In a few cases, these efforts have taken the form  
20 of the misapplication of the frivolous return statute as discussed in about 1040s and  
21 claiming refunds. A few other readers have been treated to a variety of other more  
22 inventive, if utterly corrupt efforts to discourage their claims. For instance, some  
23 have received a Notice declaring an appealable disallowance of claim because you  
24 based your claim on your erroneous view that wages and salaries do not constitute  
25 taxable income. Of course, nothing could be further from the truth. Readers of

1       *Cracking the Code* are perfectly aware that wages are income and would never  
2 suggest otherwise. What these claimants have actually asserted of course, is that  
3 their earnings are not wages. Quite a different thing altogether. Unable to challenge  
4 or dispute such assertions, but unwilling to admit defeat, the Government has fallen  
5 back on the childish pretense that it misunderstands what is being said. In fact, this  
6 pretense of misunderstanding and mischaracterization is the foundation for all tax  
7 agency efforts to discourage or thwart CTC-educated Americans.

8               Needless to say, the Government's finding it necessary to mischaracterize the  
9 claim it wishes to thwart serves to underscore the accuracy of the knowledge upon  
10 which that claim is based. It is highly significant and should be lost on no one that the  
11 Government response is not to simply declare the claimant's earnings to be wages or  
12 to declare those earnings to be income, or simply to declare them taxable regardless  
13 of labels which it certainly would do if those things were true or would declare  
14 regardless of the truth if it possessed the power to do so.

15               Although these mischaracterizations are accompanied by a fair bit of bluster,  
16 they are devoid of legal substance and then there's a website for extended discussion  
17 on the subject. Indeed, the nature of these Government efforts to prop up the  
18 scheme in the face of an informed American public simply validates the aptness of my  
19 Alice in Wonderland motif. However corrupt the motivation which informs them, these  
20 efforts are those of the paper-thin pack of cards which, in the end, Alice disdainfully  
21 recognized her torments to be.

22               Still and again, the most typical Government response to the filings of those  
23 who have studied CTC is a scrupulously proper capitulation to the requirements of the  
24 law: The concrete manifestations of these pleasing responses can be enjoyed at --  
25 and there there's another website for people who have sent us their victories.

1           Then there's just another short bit and I find it entertaining. It has to do with  
2 withholding because we've talked about that on the page 76 of the book where it was  
3 quoted and it was in reference to withholding and not being income tax.

4           Some interesting history on the current withholding provisions. The following  
5 excerpt is taken from the transcript of a withholding tax hearing before a  
6 subcommittee of the Committee on Finance, United States Senate during the 77th  
7 Congress, Second Session on data relative to withholding provisions of the 1942  
8 Revenue Act on August 21st and 22nd of 1942. The excerpts are of exchanges  
9 between Senators John A. Danaher and Bennett Clark and the testifying witness --  
10 witnesses Charles O. Hardy of the Brookings Institution and Milton Friedman of the  
11 Treasury Department Division of Tax Research.

12           This material originally came to my attention in Autumn of 2005 as some of the  
13 vast quantity of unsubstantiated flotsam and jetsam with which the Internet is awash.  
14 However, it was intriguing, so I contacted the National Archives and Records  
15 Administration in Washington. Two very helpful and courteous administration staffer,  
16 Rod Ross and Mary Ellen Trautman, undertook to research it for me and reported  
17 back two interesting things. The first was that the transcript is legitimate. The second  
18 was that while they were able to verify these excerpts, they were unable to provide  
19 me with a hard copy of the transcript because it is and always has been classified.  
20 My correspondence speculate that a copy of the transcript was individually  
21 declassified at some point in the past, perhaps for inclusion in the Library of one of the  
22 hearing participants and thus was able to find its way into circulation.

23           Here's the significant passage: Senator Clark: Of course, you withhold not  
24 only from taxpayers, but nontaxpayers. Mr. Hardy: Yes. Senator Danaher: I have  
25 only one other thought on this point. In the event of withholding from the owner of

1 stock and no taxes due ultimately, where does he get his refund? Mr. Friedman:  
2 You're thinking of a corporation or an individual? Senator Danaher: I'm talking about  
3 an individual. Mr. Friedman: An individual will file an income tax return and that  
4 income tax return will constitute an automatic claim for refund. In the end of course,  
5 the withholding provisions that made their way into the law under the current Tax  
6 Withholding Act of 1943 were confined in their application to taxpayers only as a  
7 matter of legal necessity. Nonetheless, provisions acknowledging and addressing the  
8 possibility that withholding would as a practical matter inevitably end up being  
9 misapplied were also thoughtfully included and the mechanism of the 1040 as the  
10 re-mediating instrument was formally adopted as is discussed in detail in the chapter  
11 about 1040s and claiming refunds. That last bit I just thought was kind of interesting.  
12 They acknowledge that when they started withholding, that inevitably some people  
13 would have money withheld that weren't supposed to be and it's a clear  
14 acknowledgment that not everybody is a taxpayer.

15 When you sit and deliberate, remember Mr. Metcalfe's absurd efforts to once  
16 again deny the truth of that; not everybody is a taxpayer. Even after having just read  
17 in the book about the application of the tax to not only every person with statutorily  
18 defined income in the United States, but even nonresident aliens and could foreign  
19 corporation as well -- and he read that to you. So the income tax can fall on anybody,  
20 but it doesn't fall on everybody.

21 Remember for that matter that I show income on my own returns. You'll have  
22 those in the Government's Exhibit Book. We do show income on our returns where  
23 applicable. Then ask yourself whether I really violated an Order prohibiting me from  
24 filing a return based on the belief that only Federal, State and Government workers  
25 are subject to the tax when I filed my 2008 claim for a \$5 refund according to what is

1 taught about the tax in the book Cracking the Code. I don't get clear and specific from  
2 that Order so much, but I think it is clear that I didn't violate a specific Order.

3 Now let's talk about with which it is possible to comply. The other Order I'm  
4 accused of wilfully violating, which means a deliberate violation of what I believe to be  
5 a lawful obligation, began by commanding me to lie on sworn statements and by the  
6 way, to thereby declare my previous freely made testimony concerning the same  
7 matter to have been lies. I know lie sounds harsh and Miss Siskind here and Mr.  
8 McLellan have struggled hard and will do so again to convince you that you should  
9 assume that what I was told to say by Mr. Metcalfe through the Office of Judge Nancy  
10 Edmunds aren't really lies at all. You should instead assume that, for instance, even  
11 when I made a claim on my 2008 return for a measly \$5, I actually believed I was  
12 wrong in doing so. That would be because I knew Robert Metcalfe has said he thinks  
13 so you see? And his play has been backed by a few Courts.

14 Instead of recognizing the sincerity of my beliefs, you are told by Metcalfe and  
15 Applegate to assume that I, the focus of intense and hostile Government action over  
16 tax-related matters for three solid years by that time, am the wife of a man who had  
17 been the subject of incredibly intense hostile Government attention for six years by  
18 then, filed a refund claim that I had every reason to expect the Government to  
19 thoroughly dislike. For a measly \$5? Even though, goes the story, I didn't believe it  
20 was legitimate? Yeah, right. I don't know how I look to you, but I hope I don't look  
21 that stupid. Maybe the people who propose such a ridiculous thing ought to maybe  
22 think about that.

23 Plainly I do believe what I say when I fill out and sign a tax form. Plainly when I  
24 am ordered to say I believe something different, I am being ordered to lie which is to  
25 say, ordered to commit Perjury and as even Nancy Edmunds said though, she didn't

1 care. I don't think I'm under a legal obligation to commit Perjury for the convenience  
2 of Robert Metcalfe or his client, the Internal Revenue Service.

3 Even Judge Nancy Edmunds eventually reconsidered her original ruling and  
4 now doesn't think I'm legally required to commit Perjury, which is why the very first  
5 time she ever actually saw me she said her Order about making amended returns  
6 didn't require that. She wasn't going to require me to commit Perjury. Affix something  
7 to that -- to that -- you know, filed under protest or anything you want that says that,  
8 she said. I'm giving you the option of filing those amended returns with an  
9 exclamatory statement that you disagree with it. You may do that. I'm giving you the  
10 option of filing an Affidavit or anything you want with your tax return, said Judge  
11 Edmunds, making it possible to comply with her Order. Able to legally comply with  
12 the Order by telling the truth about not believing what I was told to say, I did so.  
13 The Government attorneys here this week know all this. They're here from  
14 Washington anyway because this case has never been about what they're trying now  
15 to put in your minds.

16 I think by now all of you understand that there's a larger question at issue here  
17 than my tax obligations, whatever they may be. Any possible tax on my own earnings  
18 in 2002 and 2003 under any circumstances would barely cover dinner and a movie,  
19 and in 2008 my total earnings were \$59. In fact, even with my husband's earnings  
20 included, in 2010 an IRS examination report that was actually signed by an examiner  
21 and signed off on by the Chief Judge in this building, calculated a much smaller  
22 alleged tax owed for 2002 and 2003 than the numbers you've heard this week, an  
23 amount which was paid in full long ago. Miss Siskind and Mr. McLellan were provided  
24 documentation of that payment.

25 MR. McLELLAN: Objection, Your Honor.

1 THE COURT: What's your objection?

2 MR. McLELLAN: Facts not in evidence.

3 MRS. HENDRICKSON: That's the Stipulation that they agreed to.

4 THE COURT: I don't think it is. Do you have the Stipulation?

5 MRS. HENDRICKSON: No, you have them.

6 THE COURT: I asked if you have a copy that you can look at or do you  
7 need to look at what I have?

8 MRS. HENDRICKSON: We had marked it up and stuff so we gave it to  
9 you.

10 THE COURT: Do you have anything in front of you to look at? I can  
11 pass this to you. I was only asking if you had something you could look at. Here,  
12 would you give those to Mrs. Hendrickson.

13 MRS. HENDRICKSON: Thank you. The Stipulation says: The parties  
14 stipulate that Peter Hendrickson -- or no, that's not -- yeah, that Peter Hendrickson  
15 paid \$15,672 towards taxes due and owing by the Hendricksons for years including  
16 2002 and 2003.

17 THE COURT: All right.

18 MRS. HENDRICKSON: And that -- my past statement was based on the  
19 fact that this Examination Report that was accepted by Judge Rosen upstairs --

20 MR. McLELLAN: (Interjecting) Objection, Your Honor. Facts not in  
21 evidence.

22 THE COURT: That's true. Objection is sustained. Objection is  
23 sustained.

24 MRS. HENDRICKSON: All right. So anyhow, but they were provided  
25 with the evidence of it --



1 MR. McLELLAN: (Interjecting) Same objection, Your Honor.

2 THE COURT: Would you --

3 MRS. HENDRICKSON: I get it. Sorry. Miss Siskind --

4 MR. McLELLAN: (Interjecting) Your Honor, may we approach?

5 THE COURT: All right.

6 **(Sidebar conference out of the hearing of the jury as follows)**

7 MRS. HENDRICKSON: I'm sorry.

8 THE COURT: Excuse me. He asked for this side bar, so let him speak  
9 please.

10 MR. McLELLAN: Your Honor, the ins and outs of who said what to who,  
11 to me and Miss Siskind during this trial, number one is not in evidence. Number two,  
12 it is not proper argument.

13 MRS. HENDRICKSON: Is that true? Okay, I'm sorry.

14 MR. McLELLAN: Your Honor, we're here representing the Government.  
15 We're not here to get talked about in closing argument as though this case was about  
16 us.

17 MRS. HENDRICKSON: But I'm here representing me and you're talking  
18 about me.

19 THE COURT: Do you understand his objection?

20 MRS. HENDRICKSON: Not quite.

21 THE COURT: His objection is that you should really be directing your  
22 argument, whatever issues you have, your issues are against the United States.  
23 They're not against the two of them, all right?

24 MRS. HENDRICKSON: So just say that instead?

25 THE COURT: Yes. I mean they talk about you because you're a party.

1 You can't talk -- they're not a party. They represent a client, all right?

2 MRS. HENDRICKSON: Ah-hum.

3 THE COURT: Thank you.

4 **(END OF SIDEBAR CONFERENCE)**

5 MRS. HENDRICKSON: The Government's attorney precisely crafted  
6 questions to witnesses so as to ask only whether Mrs. Hendrickson had paid any  
7 money, allowing her witnesses to answer no, but you heard their own witness, Mr.  
8 Applegate admit that any payments would alleviate our alleged joint obligation in the  
9 eyes of the IRS.

10 You've seen the Stipulation the Government was forced to make about this  
11 today. Unfortunately, ladies and gentlemen, this is the current Department of Justice;  
12 darn honor and integrity, win at any cost. That's not what I had written, but I wanted  
13 to say that.

14 So what else have we seen this week? We've seen the Government attorneys  
15 claim that the refunds made to my husband and me were mistaken oversights, and  
16 we've seen solid evidence that this is not true. Not only did I show you that all claims  
17 for refund go through elaborate scrutiny by the IRS, but I showed you page after page  
18 of explicit and particular IRS scrutiny about our 2002 and 2003 returns before our  
19 refunds were issued. The oversight pretense for the lawsuit that resulted in the Orders  
20 I'm falsely accused of disobeying is a falsehood itself.

21 It was suggested to you that all the attention paid to our returns before our  
22 refunds were issued somehow did not involve actually looking at the returns. That's  
23 obviously ridiculous. We've seen Mr. Applegate admit that no assessments have ever  
24 been made contrary to my 2002 and 2003 returns, even 11 and 12 years later and  
25 despite the ruling by Judge Edmunds. Judge Edmunds may have declared my

1 husband and me to owe money to the United States after her no hearing/no trial  
2 proceeding, but the United States has never claimed those amounts to be owed as  
3 taxes.

4 We've seen that just last December the IRS proposed deficiencies for those  
5 years for the very first time, 10 years later, meaning that the question of whether a tax  
6 liability exists for these years is an open question yet to be decided in Tax Court.

7 We've seen Mr. Metcalfe and Mr. Applegate, both highly trained attorneys, hem  
8 and haw trying to avoid admitting that sworn statements like tax returns, which are  
9 just specialized Affidavits, are only valid when they are freely made. Both men tried  
10 mightily to evade this line of questioning. I believe what they were reluctant to admit  
11 is the fact that valid Affidavits must be voluntary. Mr. Applegate even went so far as  
12 to state with a straight face that a coerced return was valid as long as the coercion  
13 was sufficiently concealed. Their testimony left me with a distinct impression that  
14 there was something they wanted to hide from you. Perhaps they missed their calling  
15 in either the theater or the CIA.

16 We've seen that the Government is required to make returns of its own when it  
17 really believes a filed return is false and that it has never made any here. The logical  
18 conclusion is that it doesn't really believe my returns are false and never has. We've  
19 also seen one of the attorneys try to conceal this fact from you, claiming even while  
20 holding the actual text of the statute in her hand, that the law imposing this mandate  
21 on the Government only applies when someone hasn't filed a return. Not so of  
22 course, as you heard and saw for yourselves yesterday when I showed you and read  
23 you the text of 26 U.S.C. 6020(b). They are required to file a return when -- not when  
24 no one -- someone has just not filed, but also if the Government believes that or the  
25 IRS believes that a return is false or fraudulent. We never got one of those.

1           We've also seen the attorney inquire of my former husband about my inability  
2 to comply with the original Order. Well, he was explaining that I believed it was legally  
3 impossible to comply with an Order to swear to facts you believe are lies, the attorney  
4 in defiance of an interpretation of that phrase previously given tried a little mental  
5 suggestion on you asking him if I was somehow physically unable to comply, as if that  
6 were the only way someone could be faced with an inability to comply.

7           We've seen the attorneys repeat ad nauseam to you about no money having  
8 been paid to the IRS by precisely crafting questions intending to mislead you.  
9 Apparently, honor and integrity are not in the job description of Department of Justice  
10 attorneys.

11           In fact, this entire prosecution is a falsehood in a very big way. This  
12 prosecution and the underlying case in which the Orders I'm accused of violating  
13 arose never had anything to do with my taxes. They are just a continuation of the  
14 long-running assault on the book *Cracking the Code*. The Department of Justice first  
15 began trying to discredit my husband and halt the spread of information found in  
16 *Cracking the Code* about a week after the book first became available to the public in  
17 early 2003. Within 18 months, suits in various Districts around the country based on  
18 an accusation --

19           MR. McLELLAN: (Interjecting) Objection, Your Honor.

20           THE COURT: What's your objection?

21           MR. McLELLAN: Facts not in evidence.

22           THE COURT: Sustained.

23           MRS. HENDRICKSON: Okay. Although I was unable to recall the  
24 details of these actions while Miss Siskind was questioning me today and when she  
25 presented portions of the total documentation in these cases, that's not all -- sorry -- I

1 was unable to recall. However, these cases did not involve mere audits of my  
2 husband. You'll have noticed that Miss Siskind -- I'm sorry -- that the attorney did not  
3 produce anything showing that any audits were conducted because none were. None  
4 were because these actions were not about audits. Rather, they all arose as part of  
5 these promoting an abusive tax shelter assertions which specifically declared that an  
6 Injunction against his book was being contemplated.

7 Nonetheless though, the Department of Justice attorneys came back or won --  
8 anyhow Mr. Metcalfe -- came back though with the lawsuit in Judge Edmunds' Court  
9 and now this follow on right here trying to force me to swear to facts that I don't  
10 believe. It seems to me to be an attempt on their part to be able to issue a press  
11 release saying *Cracking the Code's* author's wife doesn't even believe her husband's  
12 research. It is because the Government's goal is improper and grounded in a lie that  
13 this case has the bizarre elements that you have seen this week and of which I'm  
14 reminding you now. Here's another one of those bizarre elements that I want you to  
15 keep in your head as you go to deliberate.

16 The law I'm accused of violating is only what was on the Indictment. The  
17 Indictment reads in a single Count that I did knowingly and wilfully disobey and resist  
18 the lawful Orders of a Court. Throughout this trial though, I have not been able at any  
19 time to come even near questioning the lawfulness of the Orders given to me.

20 Curiously, the Judge will instruct you that it is not a defense to Contempt that  
21 the Order was unlawful or unconstitutional, even though the Statute under which I'm  
22 accused specifies disobedience to a lawful Order.

23 MR. McLELLAN: Objection, Your Honor.

24 THE COURT: Ladies and gentlemen, you are to disregard any argument  
25 that Miss Hendrickson gives you on the law that is contrary to the law that I will

1 instruct you on, and it's not your position or your place right now, Miss Hendrickson, to  
2 give the jury instruction on the law.

3 MRS. HENDRICKSON: Okay. And the Indictment does the same. In  
4 order to find me guilty of Criminal Contempt, you will have to find beyond a  
5 reasonable doubt that I wilfully violated a clear duty. My perception and belief that the  
6 Orders -- my perception and belief that the Orders are unlawful and violated my  
7 constitutional rights is a fact that I'm asking you to consider when deciding whether I  
8 wilfully disobeyed these Orders. It is a fact that influenced whether and when I was  
9 able to comply fully with these Orders.

10 I believe that the Supreme Court is right when it holds in repeated rulings over  
11 the centuries that no one may be forced or told what to say by the Government. The  
12 notion is absurd on its face. No American Court has the power to order us to lie, to  
13 commit crimes or to violate a sincerely held belief, not even on something so hallowed  
14 as a tax return.

15 Further, it is impossible to produce valid involuntary tax returns no matter how  
16 hard you try. Remember, inability to comply is a complete defense to the charge of  
17 Contempt. The Government attorneys will try to mislead you on this point, but  
18 physical inability is not the only way that someone can be unable to comply with an  
19 Order. An Order that calls for a legal impossibility like a valid coerced and therefore  
20 inherently insincere return demands what cannot be done. You can't. Nonetheless,  
21 even faced with this contradictory demand regarding the amended return order, I did  
22 what I could. The testimony you heard from me and the Defense witnesses, as well  
23 as the documents that I filed in my efforts to comply, all speak to the fact that I was  
24 trying to find any way possible to obey the Court and still preserve my rights and obey  
25 the law.

1           The allegation about my \$5 return for 2008 is manifestly absurd. Since  
2           *Cracking the Code* doesn't say what the Order commands me not to have in my head,  
3           nothing more need be said to know that I certainly did not violate the Order to not file  
4           anything based on the fiction that only Federal, State and local Government workers  
5           are subject to the tax.

6           I want to remind you once again that we're not here concerning a tax matter.  
7           I'm not charged with any tax crime. If the Government truly believed that my returns  
8           were false or fraudulent, they would have charged me with Tax Fraud or Tax Evasion,  
9           and if they needed returns saying what they want, they would have made them  
10          themselves as required by the law, 6020(b). The Government focused its prosecution  
11          on the subject of taxes purely to distract you from its inability to prove the actual  
12          charge.

13          You've heard and will hear more angry explanations from the attorneys about  
14          my having been told over and over by one Court or another that I am wrong in my  
15          views about the tax. Well, the fact is I think they're wrong about the tax and they're  
16          wrong about the charge in this case. I've done my homework and they're employing  
17          the logical fallacy; appeal to authority doesn't erase what I've learned.

18          This case is not about who's right or wrong about the tax and frankly, the  
19          declarations of 10 or even 10,000 Judges don't determine what's right or wrong in any  
20          case. Ask Copernicus or Galileo or maybe Meriam Ibrahim, the Sudanese woman  
21          who's sentenced to death for refusing to declare faith in what her country's high  
22          muckety-mucks said she should know to be correct.

23          This case isn't about taxes. It's about who can rightly decide what goes over  
24          her own sworn signature. Will it be the one signing under penalties of perjury or the  
25          Government officials? And notably Government officials who won't say the same

1 thing over their own signatures.

2 On the subject of that real charge, I also hope that you will remember that in  
3 this country it has never been considered acceptable to force someone to swear to  
4 someone else's words or to adopt beliefs that are not sincerely held. We don't allow  
5 State actors to reap the benefits of forced confessions. We honor civil liberties. We  
6 don't tolerate the attempts by Government officials to force citizens to adopt its  
7 orthodoxies or to pedal its agendas. We don't permit the Government to dictate what  
8 numbers people need to swear to on their tax returns. They can make one of their  
9 own if they disagree with the numbers you put on yours.

10 I mentioned a few moments ago the long line of rulings by the United States  
11 Supreme Court about attempts by Government Officials to take control of a man or a  
12 woman's speech. As it happens, the most recent of these was issued by a Court just  
13 a few weeks after I was indicted in this case.

14 MR. McLELLAN: Objection, Your Honor.

15 THE COURT: What's your objection?

16 MR. McLELLAN: The citation of Court cases in argument that aren't  
17 from the Judge's in this case instructions.

18 THE COURT: And that are not in evidence. Sustained.

19 MRS. HENDRICKSON: Okay. Can I summarize it?

20 THE COURT: No.

21 MRS. HENDRICKSON: Most Courts have made powerful -- well, I have  
22 not seen any Supreme Court ruling actually that says they can dictate your speech.  
23 I've seen dozens and dozens and more because I've researched this a lot over the  
24 past year. Every case I've ever seen upholds a person's right to free speech.

25 MR. McLELLAN: Objection, Your Honor.



1 THE COURT: The Jury is asked to disregard Miss Hendrickson's  
2 statement to the extent that it is instruction on the law and what the law requires or  
3 holds.

4 MRS. HENDRICKSON: Americans don't punish people who act in  
5 protection of their constitutional rights or in accordance with their strongly-held ethical  
6 principles. It's not who we are. I trust that you will uphold these principles in my case  
7 and find me not guilty. Thank you.

8 THE COURT: Thank you, Mrs. Hendrickson. The Government has a  
9 few moments of rebuttal and then I'll give you the instructions. Miss Siskind?

10 MS. SISKIND: Ladies and gentlemen, this is not a case about free  
11 speech. It's not a case about whether the Government can tell someone what to say.  
12 It's a case about contempt. It's about intentionally violating a Court Order, and that's  
13 exactly what the evidence in this case has demonstrated. As Mr. McLellan went  
14 through with you, the evidence is overwhelming that the Order was clear, that the  
15 Defendant knew about it and that she intentionally violated it.

16 Now I want to take these last few moments before you hear the instructions of  
17 law from the Court and before you finally get to go back to the jury room and talk with  
18 each other about this case, to respond to some of the arguments that the Defendant  
19 just made.

20 The Defendant suggested to you that you should not believe the testimony of  
21 the Government's witnesses, particularly Mr. Metcalfe and Mr. Applegate. She said  
22 they were evasive and were acting like they had something to hide. I would suggest,  
23 ladies and gentlemen, take a look at the documents in this case that they introduced,  
24 because that's what they were here for. They came into court and testified about  
25 what they did in the civil suit against the Defendant, and most of their testimony was

1 reading from documents, from transcripts, from documents they filed and that's on  
2 paper that you can take a look at. Those documents corroborate what they say about  
3 the Injunction suit.

4 What's nice about this case is it's not like it's a bar fight where there's  
5 witnesses that come in and they all have different versions of what happened one  
6 night and the Jury has to sort it all out and figure out who's telling the truth. Because  
7 in this case we have court filings, we have orders, we have transcripts, we have IRS  
8 notices. Documents don't lie, documents don't forget. Documents don't have an  
9 agenda. They say what they say, and you can take a look at that binder of  
10 Government Exhibits when you go back to the jury room and see exactly what was at  
11 issue in this case and exactly what the Defendant was told about the requirements of  
12 the law.

13 Now the Defendant keeps saying to you this is not a tax case, but you've  
14 certainly heard a lot from her about her views on the tax laws; her view that the kind of  
15 income that -- the money that she was earning and her husband was earning in 2002,  
16 2003, 2008, that it wasn't taxable. She told you she still believes those things to this  
17 day, but you heard how she's been rejected at every stage, that her arguments have  
18 been shot down.

19 The Defendant says that Judge Edmunds' Order violated her First Amendment  
20 right to free speech by requiring her to swear to something she didn't believe to be  
21 true, and you heard that over and over and over again throughout the questioning of  
22 witnesses and her testimony, and you heard it again this morning. You heard that it  
23 was the subject of a 6th Circuit Opinion when the Defendant was appealing one of  
24 Judge Edmunds' rulings regarding civil contempt. The 6th Circuit specifically found,  
25 as Mr. McLellan read to you, that the First Amendment defense that you've been

1 hearing throughout this trial is not a defense to the crime -- excuse me -- not a  
2 defense to filing the types of tax returns that she filed and as the Judge will instruct  
3 you, it's not a defense to the crime of Contempt.

4 The Defendant essentially wants you as the Jury to overrule the 6th Circuit, to  
5 overrule their opinion and to ignore the instructions of this Court regarding what you  
6 consider in your deliberations.

7 Now the Defendant claims that she should not be convicted of Contempt  
8 because she actually complied with the Judge's Order when she submitted those  
9 amended returns and because of certain tax payments that her husband made for  
10 those years, but the evidence is clear that she did not comply.

11 Mr. Applegate told you that none of the returns could be processed by the IRS  
12 because she continuously found ways to alter them and to disavow the contents of  
13 those returns, to say that those returns were actually not truthful. And Mr. Applegate  
14 told you that a taxpayer has to swear that their return is truthful on there or the IRS  
15 can't process it and the Defendant would not do that.

16 What's more, the Defendant stands up here and tells you that she was -- she  
17 believes she was in compliance with Judge Edmunds' Order, but that ignores two  
18 important facts. There is still money owed to the United States on that Judgment of  
19 Judge Edmunds, and in 2009 she filed another false tax return for 2008.

20 If the Defendant was really trying in good faith to do her best to comply with  
21 what the Judge required of her, why did she never write a check to the Government  
22 for what was owed? You saw copies of those amended returns this morning and I  
23 showed her the line where it showed amount due and she said she didn't pay. I  
24 asked her whether she had paid the \$4000 that the 6th Circuit had sanctioned her for  
25 her frivolous appeal, she said no. I asked her about a Notice that she got in 2011

1 from the IRS telling her to pay back that \$5 refund. She says hasn't paid it back. So  
2 even as the Stipulation the Judge read to you today, even though that says Mr.  
3 Hendrickson has made about \$15,000 in tax payments, that still falls short of what  
4 Judge Edmunds required them to pay. It doesn't account for the 2008 refund that the  
5 Defendant hasn't paid back. It's doesn't account for that \$4000 in sanctions that the  
6 6th Circuit levied against them.

7 The Defendant tried to explain that her 2008 return where she put a zero  
8 instead of the wages for Monarch Consulting is somehow not a violation of the Court's  
9 Order. She gave some kind of explanation about how the language quoted in Judge  
10 Edmunds' Order is not in the book. You heard Mr. Metcalfe testify. He took a look at  
11 the quotation from the book in the Judge's Order, how it references page 76, and then  
12 he took a look at Government Exhibit 34, a copy of the book that he used in the  
13 Injunction suit and he matched them up and showed you yes, that quote that's in the  
14 Judge's Order appears in the book.

15 What's more, it's very clear that the 2008 tax return follows the same  
16 methodology that the Hendricksons used in 2002 and 2003. They all involve zeroing  
17 out wages using a Form 4852, and if you have any doubt that that theory comes from  
18 *Cracking the Code*, just look at Government Exhibit 34, the book, turn to page 230  
19 and there you will find a copy of a Form 4852.

20 Of course the Defendant is going to claim that her 2008 tax return didn't violate  
21 the Order. That's what she's here trying to convince you of, but remember you can  
22 evaluate her credibility from when she was on the witness stand just like any other  
23 witness who appeared, and you'll hear an instruction about that from the Judge.  
24 Remember, the Defendant has a greater motivation to fabricate her testimony than  
25 any other witness in this case, and you heard today during my Cross-examination of

1 her, that her version of the facts wasn't always accurate.

2 Yesterday she showed you documents and told you that the Government had  
3 sued her husband to stop him from publishing his book, that they brought these suits  
4 all over the country so he would have trouble defending himself. After I showed her  
5 some additional documents from those cases this morning, she took back that  
6 statement and she remembered that's right, that's not what those cases were about  
7 and the case that was brought in California was actually brought by her husband and  
8 it was brought on the west coast because that's where PayPal is located.

9 Remember something else that came up today in her testimony. I was asking  
10 her about some statutes, some reference to the Internal Revenue Code that appear in  
11 various documents, about civil penalties. When I would ask her about the tax laws,  
12 she claimed not to know what I was talking about. But yesterday on her Direct  
13 Examination, she had no problem quoting chapter and verse of the tax statutes that fit  
14 her theory of why she doesn't have to pay.

15 The Defendant is claiming that somehow because the IRS didn't ask for its  
16 money back right away, that there's nothing wrong with her returns and there's no  
17 doubt that a lot of time has passed in this case. There's been a lot of court actions,  
18 action by the IRS, Department of Justice. It's not always a fast process, but the fact  
19 remains that the IRS has asked for its money back by asking the Department of  
20 Justice to bring suit, Federal Judges have ordered it. Yet she still maintains that she's  
21 right and they're wrong.

22 The Defendant says somehow that she was unable to comply with Judge  
23 Edmunds' Order, and the Judge will instruct you that inability to comply is a defense,  
24 but inability to do something is not the same as being unwilling to do it. They're very  
25 different things. The Defendant could have complied if she wanted to. No one forced

1 her to write under duress on her signature. No one forced her to write that Affidavit  
2 that she references on the front page of her returns. She could have submitted a  
3 clean copy of an accurate tax return if she really wanted to comply with the law.  
4 Plus, no one forced her to file that tax return for 2008 that was false. So there's no  
5 evidence in this case that the Defendant was unable to comply with the Judge  
6 Edmunds' Order. So sure, inability to comply is a defense, just not in this case.

7 The Defendant is claiming that she and her husband were the only ones in all  
8 of this that understood what the law said. The IRS didn't understand it. The  
9 Department of Justice lawyers didn't get it. Judge Edmunds and the 6th Circuit, they  
10 didn't get it either. She claims that she is right and they are wrong. She told you that  
11 this morning.

12 She also claimed when she was giving her closing argument, she showed you  
13 a provision from *Cracking the Code* in which it says that people who follow the  
14 theories in that book are educated. Well, that must mean people who report their  
15 income to the Government are not educated.

16 The Defendant has been told time and time and time again that her theories  
17 about the tax laws are not just wrong, but frivolous. She's told that by all the Courts  
18 who have considered her arguments, but apparently the Defendant thinks that she  
19 gets to decide what the law is; that people get to determine for themselves whether  
20 the tax laws apply to them and they don't have to follow a Court Order to the contrary.

21 The fact is that the Defendant simply did not want to comply with Judge  
22 Edmunds' Order. She did not want to file amended returns. She did not want to pay  
23 taxes. She came up with excuses for why she was right and everyone else was  
24 wrong. She said they were trying to make her commit Perjury, that there's no  
25 evidence she earned income, that the tax laws don't apply to her income. She buried

1 her head in the sand and only listened to those versions and those interpretations of  
2 the laws that fit her theory, even though it was contradicted by everything else she  
3 was being told in these cases. To paraphrase Simon & Garfunkel, she heard what  
4 she wanted to hear and she disregarded the rest. That's not good faith. That's  
5 wilfulness, ladies and gentlemen.

6 The IRS told her she was wrong; they sent her Notices of Deficiency. The  
7 Department of Justice told her she was wrong by filing the Complaint. Judge  
8 Edmunds and the 6th Circuit told her she was wrong. Despite all of this, despite all of  
9 the evidence that the Defendant's interpretation of the tax laws is law, despite all of  
10 the evidence given to her that she needed to file returns to report her income, she  
11 took the stand and testified that to this day she believes that she is right and everyone  
12 else is wrong. That's not good faith. That's wilfulness.

13 So, ladies and gentlemen, what is it going to take to get the Defendant to  
14 comply Judge Edmunds' Order? What is it going to take for her to finally say that she  
15 was wrong, that the tax laws apply to her?

16 You heard that the Supreme Court denied certiorari in her case and didn't want  
17 to hear it, but what if they had agreed to hear the case? What if those nine Justices of  
18 the Supreme Court had stood in front of her and one by one by one told her that she  
19 was wrong, told her that she needed to file tax returns and told her she had to pay  
20 taxes? You know what she would say to them, ladies and gentlemen? I'm right and  
21 you're wrong.

22 Nothing the Government has ever told her about the law is good enough for  
23 her. She just won't listen. So now it's your turn, ladies and gentlemen, to tell the  
24 Defendant once and for all what the law is.

25 MRS. HENDRICKSON: Object.

1 THE COURT: What's your objection.

2 MRS. HENDRICKSON: I'm only on trial for Contempt and it's not the  
3 Jury's role to tell me what the law is.

4 THE COURT: That's fair. The Court is going to give the Jury the law  
5 and you have heard all the facts and you'll apply the law to the facts that you have  
6 heard.

7 MS. SISKIND: Ladies and gentlemen, the Defendant hasn't listened  
8 when the Government, the IRS, the Department of Justice, the Federal Courts have  
9 told her that she needed to file those amended tax returns and pay the taxes, and she  
10 hasn't listened when she's been told she was in violation of that Court Order. But with  
11 your verdict, ladies and gentlemen, by finding her guilty of the crime of Contempt, you  
12 can tell her once and for all that that Order applied to her.

13 THE COURT: Thank you, Miss Siskind.

14 All right, ladies and gentlemen, it is now time for the Court to instruct you on  
15 the law. You don't need to take notes on this, ladies and gentlemen. Each of you will  
16 have a set of instructions to use when you're in the jury room, so if you would just  
17 listen for awhile. And Patrick, would you -- you have copies for Counsel and Miss  
18 Hendrickson? Would you give them to them please.

19 Ladies and gentlemen, you have two main duties as jurors. The first is to  
20 decide what the facts are from the evidence that you saw and heard in court.  
21 Deciding what the facts are is your job, not mine and nothing that the Court has said  
22 or done during this trial was meant to influence your decision about the facts in any  
23 way.

24 Your second duty is to take the law that I give you, apply it to the facts and  
25 decide if the Government proved the Defendant guilty beyond a reasonable doubt.



1           It is the Court's job to instruct you about the law and you are bound by the oath  
2 that you took at the beginning of the trial to follow the instructions that I give you, even  
3 if you personally disagree with them. This includes the instructions I gave you before  
4 and during the trial and these instructions and all the instructions are important and  
5 you should consider them together as a whole.

6           The lawyers talked and Mrs. Hendrickson talked a little bit about the law during  
7 their arguments, but if what they say is different from the Court says, you must follow  
8 the Court's instructions. Perform these duties fairly. Do not let any bias, sympathy or  
9 prejudice that you may feel toward one side or the other influence your decision in any  
10 way.

11           This instruction has to do with presumption of innocence, burden of proof and  
12 reasonable doubt. As you know, the Defendant pled not guilty to the crime charged in  
13 the Indictment. The Indictment is not evidence of guilt. It is just the formal way that  
14 the Government tells the Defendant what crimes she's accused of committing and it  
15 does not even raise any suspicion of guilt.

16           Instead, the Defendant starts the trial with a clean slate, with no evidence at all  
17 against her and the law presumes that she's innocent. This presumption of innocence  
18 stays with her unless the Government presents evidence here in court that overcomes  
19 the presumption and convinces you beyond a reasonable doubt that she is guilty.

20           This means Defendant has no obligation to present any evidence at all, or to  
21 prove to you in any way that she's innocent. It is up to the Government to prove that  
22 she is guilty and this burden stays on the Government from start to finish. You must  
23 find the Defendant not guilty unless the Government convinces you beyond a  
24 reasonable doubt that she is guilty.

25           The Government must prove every element of the crime charged beyond a

1 reasonable doubt. Proof beyond a reasonable doubt does not mean proof beyond all  
2 possible doubt. Possible doubts or doubts based purely on speculation are not  
3 reasonable.

4 A reasonable doubt is a doubt based on reason and common sense. It may  
5 arise from the evidence, the lack of evidence or the nature of the evidence. Proof  
6 beyond a reasonable doubt means proof which is so convincing that you would not  
7 hesitate to rely and act on it in making the most important decisions in your own lives.

8 If you are convinced that the Government proved the Defendant guilty beyond  
9 a reasonable doubt, you say so by returning a guilty verdict. If you are not convinced,  
10 you say so by returning a not guilty verdict.

11 This instruction defines evidence. You must make your decision based only on  
12 the evidence that you saw and heard here in court. Do not let rumors, suspicions or  
13 anything else that you may have seen or heard outside of court influence your  
14 decision in any way.

15 The evidence in this case includes only what the witnesses said while they  
16 were testifying under oath, the exhibits that I allowed into evidence and the  
17 Stipulations that the parties agreed to. Nothing else is evidence.

18 The lawyers' statements and arguments are not evidence and Mrs.  
19 Hendrickson's statements and arguments are not evidence other than what she  
20 presented on the witness stand.

21 Questions and objections are not evidence. The Court's legal rulings are not  
22 evidence, and the Court's comments and questions are not evidence.

23 During the trial I did not let you hear the answers to some of the questions that  
24 were asked. I also ruled that cannot see some of the exhibits that they wanted you to  
25 see. Sometimes I ordered you to disregard things that you saw or heard or I struck

1 things from the record and you must completely ignore the things that did not come  
2 into evidence. Do not think about them. Do not speculate about what a witness might  
3 have said or what an exhibit might have shown. These things are not evidence and  
4 you are bound by your oath not to let them influence your decision in any way. Make  
5 your decision based only on the evidence as I have defined it here, and nothing else.

6 In considering the evidence, you should use your common sense. Consider it  
7 in light of your everyday experience with people and events and give it whatever  
8 weight you believe it deserves. If your experience tells you that certain evidence  
9 reasonably leads to a conclusion, then you are free to reach that conclusion.

10 Now some of you may have heard the terms direct evidence and circumstantial  
11 evidence. Direct evidence is simply evidence like the testimony of an eye witness  
12 which, if you believe it, directly proves a fact. If a witness testified that he saw it  
13 raining and you believed him, this would be direct evidence that it was raining.

14 Circumstantial evidence is simply a chain of circumstances that indirectly  
15 proves a fact. If someone came into the courtroom wearing a raincoat that was  
16 covered with water and carrying a wet umbrella, that would be circumstantial evidence  
17 from which you could conclude that it was raining.

18 It is your job to decide how much weight to give direct and circumstantial  
19 evidence. The law makes no distinction between the weight that you should give to  
20 either one. The law does not say that one is better evidence than the other. You  
21 should consider all the evidence, both direct and circumstantial, and give it whatever  
22 weight you believe it deserves.

23 Now with respect to credibility of witnesses. Another part of your job as jurors is  
24 to decide how credible or believable each witness was. It is up to you to decide if a  
25 witness's testimony was believable and how much weight you think it deserves. You

1 are free to believe everything that a witness said or only part of it or none it at all, but  
2 you should act reasonably and carefully in making these decisions.

3 Let me suggest some things for you to consider in evaluating each witness's  
4 testimony. Ask yourself if the witness was able to clearly see or hear the events.  
5 Sometimes even an honest witness may not have been able to see or hear what was  
6 happening and may make a mistake.

7 Ask yourself how good the witness's memory seemed to you. Did the witness  
8 seem able to accurately remember what happened?

9 Ask yourself if there was anything else that may have interfered with the  
10 witness's ability to perceive or remember the events.

11 Ask yourself how the witness acted while testifying. Did the witness appear  
12 honest or did the witness appear to be lying?

13 Ask yourself if the witness had any relationship to the Government or the  
14 Defendant or anything to gain or lose from the case that might influence the witness's  
15 testimony.

16 Ask yourself if the witness had any bias or prejudice or reason for testifying that  
17 might cause the witness to lie or slant the testimony in favor of one side or the other.

18 Ask yourself if the witness testified inconsistently while on the witness stand or  
19 if the witness said or did something or failed to say or do something at any other time  
20 that is inconsistent with what the witness said while testifying. If you believe that the  
21 witness was inconsistent, ask yourself if this makes the witness's testimony less  
22 believable. Sometimes it may; other times it may not. Consider whether the  
23 inconsistency was about something important or about an unimportant detail. Ask  
24 yourself if it seemed like an innocent mistake or if it seemed deliberate.

25 Ask yourself how believable the witness's testimony was in light of all of the

1 other evidence. Was the witness's testimony supported or contradicted by other  
2 evidence that you found to be believable? If you believe that a witness's testimony  
3 was contradicted by other evidence, remember that people sometimes forget things  
4 and that even two honest people who witness the same event may not describe it  
5 exactly the same way.

6 These are only some of the things that you may consider in deciding how  
7 believable each witness was. You may also consider other things that you think shed  
8 light on a witness's believability

9 Use your common sense and your everyday experience in dealing with other  
10 people and then decide what testimony you believe and how much weight you think it  
11 deserves.

12 This is another credibility instruction pertaining to Government employees.  
13 You have heard testimony of persons employed by Federal agencies. The fact that a  
14 witness is employed by a Government agency does not mean that his or her  
15 testimony necessarily deserves more or less consideration or greater or lesser weight  
16 than that of any other witness. At the same time, it is quite legitimate for the Defense  
17 to try and attack the -- is that word incorrect.

18 MRS. HENDRICKSON: It's incorrect.

19 THE COURT: It's incorrect. Excuse me. At the same time, it's  
20 legitimate for the Defense to try to attack the believability of a Government employee  
21 witness on the ground that the testimony may be colored by a personal or  
22 professional interest in the outcome of the case. You must decide after reviewing all  
23 the evidence whether you believe the testimony of the Government employee witness  
24 and how much weight, if any, it deserves.

25 One more point about witnesses. Sometimes jurors wonder if the number of

1 witnesses who testified makes any difference. Do not make any decision based only  
2 on the number of witnesses who testified. What is more important is how believable  
3 the witnesses were and how much weight you think their testimony deserves and you  
4 should concentrate on that and not the numbers.

5 Now there is one more general subject I want to talk to you about before I  
6 begin explaining the elements of the crime charged.

7 The lawyers and Mrs. Hendrickson objected to some of the things that were  
8 said or done during the trial. You should not hold that against either side. Lawyers  
9 have a duty to object whenever they think that something is not permitted by the  
10 Rules of Evidence. Those rules are designed to make sure that both sides receive a  
11 fair trial, and do not interpret my rulings on objections as any indication of how I think  
12 the case should be decided. My rulings are based on the Rules of Evidence, not on  
13 how the Court feels about the case. Remember that your decision must be based only  
14 on the evidence that you saw and heard here in court.

15 Now that concludes the instructions explaining your duties and the general  
16 rules that apply in every criminal case. In a moment I will explain the elements of the  
17 crime that the Defendant is accused of committing. Before I do that, I emphasize that  
18 the Defendant is only on trial for the particular crime charged in the Indictment and  
19 your job is limited to deciding whether the Government proved the crime charged.

20 Also keep in mind that whether anyone else should be prosecuted and  
21 convicted for this crime is not a proper matter for you to consider. The possible guilt  
22 of others is no defense to a criminal charge and your job is to decide if the  
23 Government proved this Defendant guilty. Do not let the possible guilt of others  
24 influence your decision in any way.

25 Now elements of the offense. The Indictment accuses the Defendant of the

1 crime of Contempt. For you to find her guilty of this crime, you must be convinced  
2 that the Government has proved each and every one of the following elements  
3 beyond a reasonable doubt: First, that a Court issued a clear and definite Order.  
4 Second, that the Defendant knew of the Order. Third, that the Defendant wilfully  
5 disobeyed the Court's Order in one of the ways set forth in the Indictment. Wilfulness  
6 means a deliberate or intended violation as distinguished from an accidental,  
7 inadvertent or negligent violation.

8 Now the good faith of the Defendant is a complete defense to the charge of  
9 criminal Contempt because good faith is simply inconsistent with wilfulness. While  
10 the term good faith has no precise definition, it means among other things an honest  
11 belief, a lack of malice and the intent to perform all lawful obligations.

12 A person who acts on a belief or on an opinion honestly held is not punishable  
13 merely because that honest belief turns out to be incorrect or wrong. The  
14 reasonableness of a belief is a factor for the Jury to consider in determining whether  
15 the Defendant actually held a belief and acted upon it.

16 The more farfetched a belief is, the less likely it is that a person actually held or  
17 would act on that belief. If a person acts without a reasonable ground for belief that  
18 his conduct is lawful, it is for the Jury -- it is for the Jury to decide whether that person  
19 has acted in good faith in order to comply with the Court Order or whether that person  
20 has wilfully violated the Court Order.

21 The burden of proving good faith does not rest with the Defendant because the  
22 Defendant has no obligation to prove anything to you. The Government has the  
23 burden of proving to you beyond a reasonable doubt that the Defendant acted wilfully.

24 If the evidence in the case leaves the Jury with a reasonable doubt as to  
25 whether the Defendant acted in good faith or acted wilfully, the Jury must acquit the

1 Defendant.

2 It is not a defense to the crime of Contempt that the Court Order that the  
3 Defendant is accused of violating was unlawful or unconstitutional.

4 An inability to comply with an Order of the Court is a complete defense to the  
5 charge, a charge of Contempt.

6 Now I want to say a word about the dates mentioned in the Indictment. The  
7 Indictment charges that the crime happened on or about certain dates. The  
8 Government does not have to prove that the crime happened on that exact date, but  
9 the Government must prove that the crime happened reasonably close to that date.

10 Now this is an instruction about mental state. I want to explain something  
11 about proving a Defendant's state of mind. Ordinarily there's no way that a  
12 Defendant's state of mind can be proved directly because no one can read another  
13 person's mind and tell what that person is thinking. But a Defendant's state of mind  
14 can be proven directly from the surrounding circumstances. This includes things like  
15 what the Defendant said, what the Defendant did, how the Defendant acted and any  
16 other facts or circumstances in evidence that show what was the Defendant's state of  
17 mind.

18 You may also consider the natural and probable results of any acts that the  
19 Defendant knowingly did or did not do and whether it is reasonable to conclude that  
20 the Defendant intended those results. This, of course, is all for you to decide.

21 Now that concludes the part of the instructions explaining the elements of the  
22 crime. Next I want to explain some rules that you must use in considering some of  
23 the testimony and evidence.

24 Now you've heard the Defendant testify. Earlier I talked to you about the  
25 credibility or the believability of the witnesses, and I suggested some things for you to



1 consider in evaluating each witness's testimony. You should consider those same  
2 things in evaluating the Defendant's testimony.

3 Now let me finish up by explaining some things about your deliberations in the  
4 jury room and your possible verdicts. The first thing that you should do in the jury  
5 room is choose someone to be your foreperson. This person will help to guide your  
6 discussions and will speak for you here in court. I believe there have been some  
7 guidelines back in the jury room for you to take a look at. Have there been? And  
8 considerations and figuring out who should be a foreperson.

9 Once you start deliberating, do not talk to the jury officer or to the Court or to  
10 anyone else except each other about the case. If you have questions or messages,  
11 you must write them down on a piece of paper, sign them and give them to the jury  
12 officer who will be Mrs. Pinegar. She will give them to me and the Court will respond  
13 as soon as I can. I may have to talk to the lawyers and Mrs. Hendrickson about what  
14 you have asked, so I may not get back with you right away, but they will be staying  
15 close to the courtroom.

16 Any questions or messages normally should be sent to the Court through your  
17 foreperson. One more thing about messages. Do not ever write down or tell anyone,  
18 including the Court, how you stand on your votes. For example, do not send a note  
19 out that tells anyone you are split six to six or eight to four or whatever your vote  
20 happens to be. That must remain a secret until you are done deliberating.

21 Remember that you must make your decision based only on the evidence you  
22 saw and heard here in the court.

23 During your deliberations, you must not communicate with or provide any  
24 information to anyone by any means about this case. You may not use any electronic  
25 device or media such as a telephone, cell phone, Smart phone, iPhone, Blackberry,

1 computer, Internet, any Internet service or any text or instant messaging service, a  
2 chat room, blog, website such as Facebook, MySpace, LinkedIn, You Tube, Twitter or  
3 whatever was created overnight, to communicate to anyone any information about  
4 this case or to conduct any research about this case until the Court accepts your  
5 verdict. In other words, you cannot talk to anyone, correspond with anyone or  
6 electronically communicate with anyone about this case. You can only discuss it in  
7 the jury room with your fellow jurors during deliberations and the Court expects that  
8 you will inform the Court as soon as any of you become aware of another juror's  
9 violation of these instructions.

10 You may not use these electronic means to investigate or communicate about  
11 the case because it is important that it be decided based only on the evidence in the  
12 courtroom, and information on the Internet or available through social media might be  
13 wrong, incomplete or not accurate.

14 You are only permitted to discuss the case with fellow jurors during  
15 deliberations because they have seen and heard the same evidence that you have.  
16 In our judicial system, it is important that you not be influenced by anything or anyone  
17 outside of the courtroom. Otherwise, your decision may be based on information  
18 known only to you and not to your fellow jurors or to the parties in the case. That  
19 would be unfair and would adversely impact the judicial system.

20 A juror who violates these restrictions jeopardizes the fairness of these  
21 proceedings. A mistrial could result, which would require that the entire trial process  
22 start over.

23 Your verdict, ladies and gentlemen, whether it is guilty or not, must be  
24 unanimous. To find the Defendant guilty, every one of you must agree that the  
25 Government overcame the presumption of innocence with evidence that proves Mrs.

1 Hendrickson's guilt beyond a reasonable doubt.

2 To find her not guilty, every one of you must agree that the Government has  
3 failed to convince you beyond a reasonable doubt. And either way, guilty or not, your  
4 verdict must be unanimous.

5 One more point about the requirement that your verdict be unanimous. The  
6 Indictment accuses the Defendant of committing the crime of Contempt in more than  
7 one possible way. The first is that she filed a 2008 U.S. Individual Income Tax Return  
8 for single and joint filers with no dependents, Form 1040-EZ which falsely reported  
9 that she earned zero wages in 2008.

10 The second is that she failed to file with the IRS amended U.S. Individual Tax  
11 Returns for 2002 and 2003.

12 The Government does not have to prove both of these for you to return a guilty  
13 verdict on this charge. Proof beyond a reasonable doubt of any one these ways is  
14 enough. In order to return a guilty verdict, all 12 of you must agree that at least one of  
15 these has been proved. However, all of you need not agree that the same one has  
16 been proved.

17 Now that the evidence is in and the arguments are complete, you are free to  
18 talk about the case in the jury room. In fact, it is your duty to talk with each other  
19 about the evidence and to make every reasonable effort you can to reach unanimous  
20 agreement. Talk with each other, listen carefully and respectfully to each other's  
21 views and keep an open mind as you listen to what your fellow jurors have to say. Try  
22 your best to work out your differences. Do not hesitate to change your mind if you are  
23 convinced that other jurors are right and that your original position was wrong. Ladies  
24 and gentlemen, none of you can sit in a corner and not participate in deliberations.  
25 You must participate.

1           But do not ever change your mind just because other jurors see things  
2 differently or just to get the case over with. In the end, your vote must be exactly that  
3 your own vote. It is important for you to reach unanimous agreement, but only if you  
4 can do so honestly and in good conscience.

5           No one will be allowed to hear your discussions in the jury room. No record will  
6 be made of your deliberations, and so you should all feel free to speak your minds.  
7 Listen carefully to what the other jurors have to say and decide for yourself if the  
8 Government has proved the Defendant guilty beyond a reasonable doubt.

9           If you decide the Government proved the Defendant guilty, it will be the Court's  
10 job to decide what the appropriate punishment should be. Deciding what the  
11 punishment should be is the job of the Court and not yours, and it would violate your  
12 oath as jurors to even consider the possible punishment in deciding your verdict.  
13 Your job is to look at the evidence and decide if the Government proved guilt beyond  
14 a reasonable doubt.

15           The Court has prepared a Verdict Form that you are to use to record your  
16 verdict. It is very simple. It says -- it has the case caption. It says: As to Count One  
17 of the Indictment, Criminal Contempt, we, the Jury unanimously find the Defendant,  
18 Doreen Hendrickson, and there is a space to put a check either next to guilty or to not  
19 guilty and this is to be signed by your Foreperson. So the Foreperson just needs to  
20 make the appropriate mark when you have a unanimous verdict.

21           I remind you, ladies and gentlemen, that Mrs. Hendrickson is only on trial for  
22 the crime charged in the Indictment, and your job is limited to deciding whether the  
23 Government proved that charge. Also remember that whether anyone else should be  
24 prosecuted and convicted for this crime is not a proper matter for you to consider.  
25 The possible guilt of others is no defense to a criminal charge. Your job is to decide if

1 the Government has proved this Defendant guilty. Do not let the possible guilt of  
2 others influence your decision in either way.

3 And let me repeat something else. Nothing that the Court has said or done  
4 during the course of this trial was meant to influence your decision in any way. You  
5 are to decide for yourselves if the Government met its burden of proof.

6 Many of you have taken notes during the course of the trial, and as I said at the  
7 outset, your notes should be used only as memory aids. You should not give your  
8 notes greater weight than your independent recollection of the evidence. You should  
9 rely upon your own independent recollection of the evidence or the lack of it and you  
10 should not be unduly influenced by the notes of other jurors. Notes are not entitled to  
11 anymore weight than the memory or impression of each juror and remember whatever  
12 was said in opening statements or closing arguments is not evidence. Whether you  
13 took notes or not, ladies and gentlemen, each of you must form and express your own  
14 opinion as to the facts of the case.

15 Counsel and Mrs. Hendrickson, are these the instructions as we discussed?

16 MS. SISKIND: Yes, Your Honor.

17 MRS. HENDRICKSON: Yes.

18 THE COURT: Is there anything else that I need to instruct this Jury on?

19 MS. SISKIND: No, Your Honor.

20 THE COURT: Mrs. Hendrickson?

21 MRS. HENDRICKSON: No.

22 THE COURT: Thank you. So, ladies and gentlemen, I assume their  
23 lunch is here, and there's a buzzer in the jury room. If you just want to take a break  
24 and have your lunch before you begin your deliberations, you can do that. It's up to  
25 you. It's in your hands now. You get to control the clock and not the Court and not

1 Mrs. Hendrickson and not the lawyers.

2 We do have to dismiss one of you, and we will do that by picking a number  
3 from a box. All right. Juror in seat number four, that would be Michelle Curtis. And  
4 the other 12 of you will deliberate. Thank you very much, Mrs. Curtis, and you just go  
5 with Carol right now. So just grab what's in the jury room.

6 Ladies and gentlemen, thank you very much. You've been attentive and enjoy  
7 your lunch. Enjoy your deliberations. All rise for this Jury please.

8 **JURY DELIBERATIONS**

9 **(Jury of 12 exited courtroom to begin deliberations at about 12:51 p.m.)**

10 THE COURT: You can take your seats everyone. I should have done  
11 that in front of the Jury. Do you have the oath, Carol? Maybe I'll give it to you again  
12 in there. I'll give you the oath now.

13 **(Carol Pinegar, Bailiff of the Court sworn at about 12:52 p.m.)**

14 THE COURT: Thank you. Does anyone have any objection if I give this  
15 to her again -- I mean give it to Mrs. Pinegar in the jury room in front of the Jury?

16 MS. SISKIND: No objection from the Government.

17 MRS. HENDRICKSON: No.

18 THE COURT: Thank you. So in this break, just get your exhibits  
19 together. You have a few books to send in for them? You have your Exhibits too,  
20 Mrs. Hendrickson?

21 MRS. HENDRICKSON: Yes, I do.

22 THE CLERK OF THE COURT: Pile them up and I'll take them in and  
23 then if you want to wait out in the hallway --

24 MR. WISE: Judge, I think Mrs. Hendrickson has a couple things she  
25 wants to put on the record.

1 THE COURT: Let me just do this.

2 **(Court recessed at about 12:54 p.m.)**

3 **(At about 12:57 p.m.)**

4 **(Court, Counsel and parties present)**

5 MRS. HENDRICKSON: I'd like to renew my Rule 29 motion please  
6 based on the same arguments I used before. I don't believe the case has been  
7 proven against me.

8 THE COURT: Okay, thank you. Any response?

9 MS. SISKIND: For the same reasons set forth previously and in our  
10 closing and rebuttal arguments, Your Honor.

11 THE COURT: All right. And the Court denies the motion for the same  
12 reasons.

13 MRS. HENDRICKSON: I'd like to place an objection to all of my jury  
14 instructions not getting in.

15 THE COURT: All right. Thank you. Anything more? No?

16 MS. SISKIND: No.

17 MRS. HENDRICKSON: No.

18 THE COURT: Thank you very much.

19 MS. SISKIND: We have the Exhibits right here ready to go.

20 THE COURT: Carol will be back in a moment to collect everything.  
21 Thank you very much.

22 **(Court recessed at about 12:58 p.m)**

23 **(At about 2:00 p.m.)**

24 **(Court, Counsel, Jury and parties present)**

25 THE COURT: Take your seats please. I understand the Jury has

1 reached a verdict. Mr. Laverdiere, are you the Foreperson?

2 JUROR LAVERDIERE: Yes, Your Honor.

3 THE COURT: Can you please pass the Verdict Form to Mrs. Pinegar?  
4 Thank you. Okay.

5 THE COURT: Mr. Laverdiere, you are already standing. Would you  
6 please read us the Verdict Form exactly as the Jury completed it beginning as to  
7 Count One?

8 JUROR LAVERDIERE: As to Count One of the Indictment, Criminal  
9 Contempt, We, the Jury, unanimously find the Defendant, Doreen Hendrickson, guilty.

10 THE COURT: Thank you, Mr. Laverdiere. You can take your seat. I do  
11 want to poll the Jury, so when I call your name please would you just confirm that this  
12 is your verdict? Miss Vangieson?

13 JUROR VANGIESON: Yes.

14 THE COURT: And Miss Radke.

15 JUROR RADKE: Yes.

16 THE COURT: Mr. Harris?

17 JUROR HARRIS: Yes.

18 THE COURT: Mr. Rockwell.

19 JUROR ROCKWELL: Yes.

20 THE COURT: Mr. Laverdiere?

21 JUROR LAVERDIERE: Yes.

22 THE COURT: Mr. Robert Rich?

23 JUROR RICH: Yes.

24 THE COURT: Miss Gotlib?

25 JUROR GOTLIB: Yes.



1 THE COURT: Miss Harvey?

2 JUROR HARVEY: Yes.

3 THE COURT: Miss Morrell.

4 JUROR MORRELL: Yes.

5 THE COURT: Miss Turner.

6 JUROR TURNER: Yes.

7 THE COURT: Mr. Briggs.

8 JUROR BRIGGS: Yes.

9 THE COURT: And Mr. Nagy.

10 JUROR NAGY: Yes.

11 THE COURT: Ladies and gentlemen of the Jury, the Court is going to  
12 discharge you from service. You have performed the duty that you swore at the  
13 beginning you would do and you've been very attentive through the course of these  
14 proceedings. I know this was not an easy decision. It wasn't an easy thing to come  
15 and serve on this Jury and to give up your lives for this week, but the Court does  
16 thank you very, very much and I sincerely believe that this is the highest service that  
17 you can perform for your country as a civilian and so thank you very, very much. If  
18 you would go back into the jury room for a moment. All rise for this Jury.

19 **(Jury exited courtroom at about 2:02 p.m.)**

20 THE COURT: Everyone you can take your seats. Is there anything  
21 more for the record? Carol will give us a date for sentencing, but other than that is  
22 there anything that needs to be put on this record?

23 MS. SISKIND: No, Your Honor.

24 THE COURT: Miss Hendrickson?

25 MRS. HENDRICKSON: No.

1 THE COURT: Thank you.

2 THE CLERK OF THE COURT: The sentencing date will be Thursday,  
3 November 20th at two p.m.

4 THE COURT: Thursday November 20th, 2014 at two p.m. All right. If  
5 there is no other matter before the Court, we're adjourned. Thank you. Mrs.  
6 Hendrickson --

7 MR. WISE: I'll make sure Mrs. Hendrickson gets to the Probation  
8 Department.

9 THE COURT: Okay. Mrs. Hendrickson -- is that going to happen today,  
10 Carol?

11 THE CLERK OF THE COURT: It can.

12 MRS. HENDRICKSON: What?

13 THE COURT: Mrs. Hendrickson, our Probation Department is going to  
14 prepare a Presentence Investigation Report. That report is going to have background  
15 information about you, about this crime you've just been convicted of and you have to  
16 participate in its preparation. It's very important that you do that so that it is as  
17 accurate as possible. The Court will use that in figuring what your sentence should  
18 be. Mr. Wise will get it when it's completed and you need to go over it with him, and if  
19 you still want him to serve as your standby counsel, and let him know if there are any  
20 changes that should be made to it, any additions, corrections, et cetera. I suppose  
21 you can do that without his assistance, but that's something you need to discuss with  
22 Mr. Wise, all right? Thank you. We're adjourned.

23 (Proceedings adjourned at about 2:04 p.m.)

24 - - -

25 COURT REPORTER'S CERTIFICATION

1  
2 STATE OF MICHIGAN)

3 ) SS.

4 COUNTY OF WAYNE )  
5

6 I, Janice Coleman, Federal Official Court Reporter, in and  
7 for the United States District Court for the Eastern District  
8 of Michigan, do hereby certify that pursuant to Section 753,  
9 Title 28, United States Code, that the foregoing is a true and  
10 correct transcript of the stenographically reported proceedings  
11 held in this matter and that the transcript page format is in  
12 conformance with the regulations of the Judicial Conference of  
13 the United States.

14 /S/ JANICE COLEMAN

15 JANICE COLEMAN, CSR NO. 1095, RPR

16 FEDERAL OFFICIAL COURT REPORTER  
17

18 DATED: August 2, 2014  
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