

## **EXHIBIT 16**

Page 4 from the United States 'Response' to Doreen Hendrickson's Motion for Bond Pending Appeal filed with the Sixth Circuit Court of Appeals in United States v. Doreen Hendrickson, No. 15-1446.

The elements of criminal contempt are (1) the existence of a clear and definite order, (2) the defendant's knowledge of that order, and (3) the defendant's willful disobedience of that order. See *In re Smothers*, 322 F.3d 438, 441-42 (6th Cir. 2003). Defendant had previously filed false 2002 and 2003 tax returns improperly seeking two refunds totaling \$20,380.96. The injunction prohibited defendant from filing additional tax returns that relied on the assertions made in the book *Cracking the Code*.<sup>3</sup> The injunction also required defendant to file amended 2002 and 2003 tax returns within 30 days. The indictment alleged that defendant violated both prongs of the injunction by filing a false 2008 tax return and by failing to file amended 2002 and 2003 returns. Defendant argues (Doc. No. 18-2, at 4) that the district court erred by failing to instruct the jury that it must unanimously agree on the manner in which defendant violated the injunction. Defendant is wrong.

The district court instructed the jury using the Sixth Circuit Pattern Criminal Jury Instruction 8.03B. In relevant part, the instruction stated:

Your verdict, ladies and gentleman, whether it is guilty or not, must be unanimous. . . . The Indictment accuses the Defendant of committing the crime of Contempt in more than one possible way. The first is that she filed a 2008 U.S. Individual Income Tax Return for single and joint filers with no dependents, Form 1040-EZ which falsely reported that she earned zero wages in 2008. The second is that she failed to file with the IRS amended U.S. Individual Tax Returns for 2002 and 2003. The Government does not have to prove both of these for you to return a guilty verdict on this charge. Proof beyond a reasonable doubt of any one of these ways is enough. In order to return a guilty verdict, all 12 of you must agree that at least one of these has been proved. However, all of you need not agree that the same one has been proved.

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<sup>3</sup> *Cracking the Code: The Fascinating Truth About Taxation in America*, which was written by Defendant's husband, Peter Hendrickson, asserts, among other things, that the earnings of persons who are neither government employees nor officers of corporations are not "wages," and are therefore not taxable income.