

EXHIBIT 3

Trial transcript excerpt in which US attorney and prosecutor Melissa Siskind and presiding Judge Victoria Roberts misrepresent the content of 26 U.S.C. § 6020(b) in open court during the trial of Doreen Hendrickson.

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

UNITED STATES OF AMERICA,

Case No. 13-20371

-vs-

DOREEN HENDRICKSON,

Detroit, Michigan

Defendant.

July 23, 2014

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

APPEARANCES:

For the Government:

Melissa Siskind, Esq.

Jeffrey McLellan, Esq.

For the Defendant:

Doreen Hendrickson, Pro Per

Standby Counsel:

Andrew Wise, Esq.

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

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1 establish that you had a tax liability for 2002 and 2003.

2 Q. Although I think wouldn't it have to be a little more precise than -- I mean not
3 just saying this is not a formal audit or examination, wouldn't you want someone who's
4 going to sign something to be a little more precise than that? Don't worry about it.

5 This is our number 552. Would you identify this please?

6 A. Yes. It appears to be a -- are you talking about the highlighted portion?

7 Q. No, just what it is.

8 A. Okay. It appears to be a copy -- it appears to be a copy of two provisions of
9 the Internal Revenue Code, Section 6020 and 6065.

10 Q. Thank you. Move for admission please.

11 MS. SISKIND: Objection, Your Honor. Relevance. If the Court looks at
12 this document, it relates to the failure to file tax returns which was not an issue in this
13 case as the Defendants filed tax returns.

14 MRS. HENDRICKSON: That is not correct.

15 THE COURT: Well, you want the Jury to have for its consideration
16 provisions of a law?

17 MRS. HENDRICKSON: Yes.

18 THE COURT: And that's not within their realm. They are determining
19 facts.

20 MRS. HENDRICKSON: Can you take judicial notice of it? It's a statute.

21 THE COURT: Do you want to ask him a question about that? It doesn't
22 have to be admitted into evidence, but I'm not admitting law into evidence. The Jury
23 will get the instructions on the law from the Court.

24 MRS. HENDRICKSON: Well, can you take judicial notice of it? It is law.

25 THE COURT: What is your question? May I see it?

1 MRS. HENDRICKSON: Yes. I have a couple of things, because it's not
2 just failure to file.

3 THE COURT: This just says the Secretary -- and I don't know who this
4 Secretary is -- has permission under the law to prepare tax returns if people don't file
5 their returns.

6 MRS. HENDRICKSON: It's the Secretary of Treasury and it says shall
7 make a return if someone doesn't file or files false or fraudulent returns.

8 THE COURT: This isn't -- do you have a question for Mr. Metcalfe?

9 MRS. HENDRICKSON: Yes I do.

10 THE COURT: What is the question?

11 MRS. HENDRICKSON: Do you want me to say it quietly?

12 THE COURT: You can say it out loud. I would like to know how this
13 factors into a question that you have for him.

14 Q. (By Ms. Hendrickson continuing) Okay. Shall make is what this statute --

15 THE COURT: What is your question to Mr. Metcalfe?

16 MRS. HENDRICKSON: Can you point to where in the record of events
17 prior to your suit these returns appear that were prepared by somebody who is
18 alleging that we filed false returns? If the statute says they shall make one, they
19 never did.

20 THE COURT: Okay. You're standing here testifying and so I would --

21 MRS. HENDRICKSON: I'm sorry.

22 THE COURT: I would like for you -- not to me -- direct your question to
23 Mr. Metcalfe and let's see if there's an objection about the question, all right?

24 MRS. HENDRICKSON: Can he read this?

25 THE COURT: I already read it. I read it. Can he read that? Sure.

Here is the statute Doreen was trying to introduce, and about the content of which both US Attorney Melissa Siskind and trial judge Victoria Roberts lied in the hearing of the jury, while holding this text in their hands:

26 U.S.C. § 6020 Returns prepared for or executed by Secretary

...

(b) Execution of return by Secretary

(1) Authority of Secretary to execute return

If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefor, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

(2) Status of returns

Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes.

(This related statute was also part of the exhibit:

26 U.S.C. § 6065 Verification of returns

Except as otherwise provided by the Secretary, any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury.)