

From My Allocution:

"I don't believe that there is a single person in this room who doesn't know full well that I firmly and sincerely believe what I say I do about the law. The charge that I said things I don't believe to be true when I filled out my refund claims is a shameful lie on that basis alone.

"It is a ludicrous lie, as well, in light of the three books and countless articles I have written about the subject, the scores of speeches and lectures I have delivered across the country over the years, and the adamant consistency of my behavior and demeanor over years of vicious assaults by a government which finds itself inconvenienced by my expression of what I know and believe to be true about the law.

"What's more, I don't believe there are too many people in this room who don't also know that what I believe to be true about the law is, in fact, correct, just as do tens of thousands of other Americans, all of whom have made the same intense study of the law that I have, and have come to the same conclusions and who have, like me, found themselves compelled to act forthrightly in accordance with what they have learned, even in the face of Leviathan's ire.

"In particular, I believe that the people sitting at the prosecution table know perfectly well that my beliefs are completely sincere. I'm sure they have studied every film ever made of me speaking on the subject of the tax and law, and have read all my voluminous writing on these matters. They can have no credible doubts about this. It is likely that having done so, by now they also know the truth about the law.

"Consequently, just bringing these charges against me has been the practice of a lie. But lies are what have characterized everything the government has done in this case, which has been distinguished by a complete lack of evidence supporting the prosecution's burdens of proof, along with a host of self-serving assumptions and a vigorous attempt at character assassination.

"I have had no adverse contact with the law of any kind life long, except in connection with my opposition to what I once saw as the illegal application of the tax-- in response to which I took a decades long stand on principle, at considerable risk and expense.

"Since learning that the tax is Constitutional and properly limited as such, I have acted in strict accordance with the law, again at enormous personal expense, and in the face of intense, corrupt and unscrupulous governmental opposition. This is not opposition because I am wrong; it is because I am right, and my being right is enormously inconvenient to the government.

"Were the government able to produce a single authority for the proposition that all earnings of every kind are "income", or are subject to unapportioned taxation by the federal government, it would do so, and fast enough to spin heads. Indeed, were there any such authority, [DoJ attorney] Mark Daly would have it tattooed on his forehead.

"There is no such authority, of course, and in all the years of attempting to discourage me from acting on what I know to be the law, no government actor, judges included, has ever produced any.

"On the contrary, every authority, including the federal courts, agrees that the tax DOES NOT fall on "every species of revenue" (or on every species of activity). As such, some activities (or the revenue they produce) are taxable, and some are not. Notably, and all other considerations notwithstanding, if a tax on any particular activity would meet the qualifications of a capitation or other direct tax, that activity or the revenue it produces is in the "not" category.

"The statutes as written conform precisely to this limitation. Further, those statutes, (and fundamental due process) afford me the opportunity to examine my activities and decide whether they are of the one sort or the other, and to register my conclusions and look after my own interests in a legally-meaningful manner. This is all that I have done in regard to the acts for which I have been charged in this case.

"The government does not want me to exercise my right to come to my conclusions and register them in a legally-meaningful manner. Instead, it wants me to believe, or at least behave as though, I am prohibited from consideration of the law, or from registering my conclusions in a legally-meaningful manner, but must instead adopt without question the conclusions reached by others about my activities, which conclusions happen to favor the government's interests.

"In furtherance of this corrupt purpose, the government has attacked me relentlessly, but its attacks do not illuminate any misconduct on my part. Instead, they simply represent sustained misconduct on the government's part.

"Last week, a federal magistrate judge admitted in a hearing that neither the government nor any court can force anyone to sign a document containing testimony not their own. The same judge then spent the next twenty minutes ruminating about how a document could be designed in order to evade and thwart this Constitutionally-recognized, repeatedly Supreme-Court-affirmed prohibition, in order to force my wife and me to create evidentiary support for a relationship between our earnings and the income tax for which the government itself can produce no evidence whatsoever.

"This judge then bizarrely declared that my objection to his scheme reflected MY need to brush up on Constitutional law! This is a great example of why I extend respect based on the behavior of the individual office-holder, not on the mere fact of holding an office. Scoundrels manage to find their way into office just as good Americans do, and each are to be judged by their humble respect for the law, not by the outfit they wear, or the power that they wield.

"The government talks much about the "public fisc", and its administrative burdens. The very fact that these things are mentioned reveals the lack of virtue in the government's arguments and positions. What place do these things have in the arena of evidence, truth, law and justice?

"How the court treats me is properly based solely on the truth about my acts, the court's lawful jurisdiction, and the relevant provisions of law. What would be convenient or advantageous to the government, or anyone else, has no place here.

"Nonetheless, unable to make its case based on the facts, the government is attempting to suborn the court into stepping outside the law and doing me extra harm on the basis that doing so offers some practical benefit to the state. Even were the benefit sought not simply that of more successful suppression of the freedom of others to read and act on the law themselves, this would be wrong.

"It is also wrong because it inherently amounts to a request that I be punished for my speech. As in everything it has done in this case, the government acts here with callous disdain for the Constitution, and invites the court to do the same.

"At one point in the trial last October, you [Judge Rosen] told the jury not to worry about your getting the law wrong, because if you did, there is a court in Cincinnati that can fix things. This is true, of course. But I ask you to get it right now, and spare me and my family any further pain from this abusive assault. We have all suffered too much already."

(From THE DETROIT NEWS, April 19, 2010: "Chief U.S. District Judge Gerald E. Rosen bristled when a courtroom full of Hendrickson's supporters burst into applause after the defendant's pre-sentencing speech...")