

Falsifications Of The Law Given To The Jury In United States v. Hendrickson

IF YOU EVER HAVE TO PROVE TO ANYONE THAT THE LAW IS JUST WHAT [CtC](#) SAYS IT IS, and that the government and the courts agree, it's easy. All you have to do is point out that when the government and certain cooperative federal judges sought to convict me on charges of "filing false returns" for saying that my earnings were not "wages" as defined in the law, they refused to let the jury see the actual statutory definitions of "wages", and instead gave it prosecution-written "substitute definitions".

That pretty much tells the whole story about what the law really says and means, and that the courts and the government know and agree that what it says and means is exactly what I say it does. Anyone who denies this point is frankly crazy.

If the government and courts have to write their own version of the statutes in order to get some that appear¹ to say and mean what they needed to accomplish my conviction-- that everyone's earnings are "wages"-- it can only be because the versions written by Congress DON'T say and mean that. This isn't rocket science, people.

During my trial and immediately after my own testimony, this jury question was delivered to the judge:

19 THE COURT: Any questions from our jurors?

20 The answer is, you'll be instructed on the

21 law. Let me read the juror's question in fairness

22 to the jury and counsel.

23 The question is:

24 Can we see Section 3401 and 3121.

25 And that would really involve legal inquiry.

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1 As I told all of you, of course, we'll

2 instruct you on the law. Okay? Any other

3 questions?

3401 and 3121 are the sections of the law defining what the "wages" that qualify for the income tax and which must be reported as such on a tax return. Here are those actual definitions (along with those of other terms used to control or clarify their meaning, as you will see).

There are two definitions of "wages" in the tax law, one in Chapter 21 of 26 USC, and one in Chapter 24. They both concern the same class of activity, but the one in Chapter 21 distinguishes a narrower sub-class for purposes of applying the FICA-related income taxes. We'll start with the definition of the broader class "wages" in Chapter 24. Note that the definition of "wages" hinges on that of "employee" found a little further down in the same section:

3401(a) Wages

For purposes of this chapter, the term "wages" means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include remuneration paid— [a list of exceptions omitted for purposes of this posting]

3401(c) Employee

For purposes of this chapter, the term "employee" includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term "employee" also includes an officer of a corporation.

Now here are the definitions from Chapter 21. Again, note that the "wages" definition hinges on that of "employment", which hinges on others, in turn:

3121(a) Wages

For purposes of this chapter, the term "wages" means all remuneration for employment, including the cash value of all remuneration (including benefits) paid in any medium other than cash; except that such term shall not include - ... [a list of exceptions omitted for purposes of this posting]

3121(b) Employment

For purposes of this chapter, the term "employment" means any service, of whatever nature, performed

(A) by an employee for the person employing him, irrespective of the citizenship or residence of either,

(i) within the United States, or

(ii) on or in connection with an American vessel or American aircraft... or

(B) outside the United States by a citizen or resident of the United States as an employee for an American employer (as defined in subsection (h))

3121(e) State, United States and Citizen

For purposes of this chapter -

(1) State

The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

(2) United States

The term "United States" when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

An individual who is a citizen of the Commonwealth of Puerto Rico (but not otherwise a citizen of the United States) shall be considered, for purposes of this section, as a citizen of the United States.

3121(h) American Employer

For purposes of this chapter, the term "American employer" means an employer which is -

(1) the United States or any instrumentality thereof,

(2) an individual who is a resident of the United States,

(3) a partnership, if two-thirds or more of the partners are residents of the United States,

(4) a trust, if all of the trustees are residents of the United States, or

(5) a corporation organized under the laws of the United States or of any State.

IN ADDITION TO THE JURY HAVING ASKED TO SEE THEM, I also demanded that the jury be given the actual words of the statutes as written by Congress, quoted above. The charges against me were that my returns were false because I had said I hadn't received any "wages" so defined, and allegedly didn't really believe this to be true. What could be more relevant to the case than the actual definitions of "wages"?

Well, of course the government and the court agreed with me that nothing could be more relevant to the case than those actual definitions. They also knew that those actual definitions exonerated me.

So, the government and the court refused to let the jury see the actual definitions. Instead, the court gave the jury prosecution-written "substitutions":

20 At any rate, I'm giving the governments
21 requested instruction on wages, employer and
22 employee on those definitions.

10 As it relates to the charges in this case,
11 I instruct you that the term "wages" means all
12 payments for services performed by an employee for
13 his employer.

14 The term "wages" applies to all employees
15 and is not restricted to persons working for the
16 government.

17 As it relates to the charges in this case,
18 I instruct you that the term "employer" means the
19 person for whom an individual performs or performed
20 any service of whatever nature, as the employee of
21 such person.

22 This definition applies to all employers,
23 whether private or government.

24 As it relates to the charges in this case,
25 I instruct you that the term "employee" means any
1 individual who performs services and who has a legal
2 employer-employee relationship with the person for
3 whom he performs these services.

THE JUDGE DIDN'T TAKE RESPONSIBILITY for these false instructions, of course. Instead, he cited to two cases as the basis for these declarations, as had been cited in the government's brief proposing them. These two case are *United States v. Latham*, 754 F.2d 747, 750 (7th Cir. 1985), and *Sullivan v. United States*, 788 F.2d 813 (1st Cir. 1986). Neither of these cases actually support the definitions given as substitutes for the actual statutes. See [this document](#) for the truth about these cases.

Further, the inaccuracy of these "substitutes" is not just demonstrated by logic and their reliance on authorities which do not actually support them. The law clearly recognizes that not all earnings qualify as "wages" subject to reporting and the tax. For instance:

26 CFR §31.3121(b)-4 Employment; excepted services in general

(a) Services performed by an employee for an employer **do not constitute employment for purposes of the taxes** if they are specifically excepted from employment under any of the numbered paragraphs of section 3121(b)....

(b)...

Example. ... While **no tax liability is incurred** with respect to A's remuneration for services performed in the employ of B (the services being excepted from employment)... (Emphasis added.)

Similarly, the withholding provisions in Chapter 24 of the IRC (part of Subtitle C "Employment Taxes") at 3401(a), which identifies what is to be reported on a W-2 by a payer and on a 1040 by a recipient as "wages" constituting "income" on which the tax is laid are subject to these regulatory provisions:

26 CFR §31.3401(a)-2 Exclusions from wages.

(a) In general. (1) **the term "wages" does not include** any remuneration for services performed by an employee for his employer which is specifically excepted from wages under section 3401(a).

26 CFR §31.3401(c)-1 Employee

(h) Although an individual may be an employee under this section, his services may be of such a nature, or performed under such circumstances, that **the remuneration paid for such services does not constitute wages within the meaning of section 3401(a)**. (Emphasis added.)

Plainly, some services performed for an employer by an employee-- however those terms are defined or distinguished-- don't constitute "employment", and some remuneration for the performance of such services doesn't qualify as "wages" required to be reported or declared and included in the calculation of taxes owed. Nothing more than this is needed to prove that the definitions with which my jury was instructed are deliberate bs with no basis in the law.

AFTER DELIVERING THIS BS TO MY JURY, the judge felt obliged to put an explanation of this fraud into the record, so as to spare an otherwise cooperative appellate court from feeling compelled to overturn the conviction on the issue of these false instructions and the denial of the jury's request, and withholding from its view evidence of the basis of my actions.

Thus, the judge made the following declaration (transcribed by the court reporter with the mistaken "status" where "statutes" was said). Frankly, I think this "explanation" says it all:

2 THE COURT: Let me just put on the record
3 the reason why I decided to give those instructions.
4 I gave those instructions because I
5 believe that if we gave the jurors the statutes, it
6 would invite them to speculate as to what the legal
7 meaning of the status were.

Indeed.

THE SIMPLE, SORDID REALITY IS THAT rather than dispute what [CtC](#) teaches about the law, which they cannot do, the government and the courts rely on *evasion* in their efforts to keep YOU from knowing the truth.

I hope you respect the law more than they do.

1. It mustn't be overlooked that the instructions given by the court in lieu of the actual statutory definitions DON'T simply declare my earnings to be "wages", and don't even simply declare all workers' earnings to qualify. Instead they are a complicated compound formulation designed to suggest one or both of these things while not actually saying them. The formulation notably deploys the phrase "legal employer-employee relationship", which went unexplained to the jury, but has been defined elsewhere for purposes of the tax. It appeared in the Federal Register on September 7, 1943, after the adoption of the Current Tax Payment Act of 1943 in the following form:

§404.104 Employee. The term "employee" includes every individual performing services if the relationship between him and the person for whom he performs such services is the legal relationship of employer and employee. The term specifically includes officers and employees whether elected or appointed, of the United States, a State, Territory, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing.

