

In June of 2009, the Department of Justice (sic) produced partial records of internal communications between IRS personnel and those of IRS personnel with DoJ officials concerning the decision to initiate this assault on me personally, due to their inability to dispute the truth about tax revealed in [CtC](#). These selected records were given to Chief District Court Judge Gerald Rosen for *in camera* review. It was perhaps the DoJ's hope that this customized submission would forestall an actual order from the court for a more complete submission pursuant to my motion to the court to that effect, which had been pending since January, and which, like nearly all of the defense motions so far, was "taken under advisement" by the court on May 14 and then ultimately denied on October 7.

I was only furnished with a summary identifying each series of exchanges, and not the actual emails and other individual communiqués, but by itself the summary is quite interesting. First, it immediately suggests the government's motive of pre-empting an actual order, and consequently more complete release, since it indicates that only exchanges through June of 2006 were given to the judge for review. The indictment didn't occur until November of 2008-- nearly 2 1/2 years later, so there would appear to be much that has been left out of this submission. Furthermore, this summary suggests that only exchanges of a formal nature were provided. (By the way, the unfinished sentence in the last entry in the summary that you'll see following is just as it was submitted to the court.)

More interesting still, the summary makes clear that operatives in the IRS have been repeatedly trying to come up with some pretext for charging me with something-- which efforts had been being repeatedly shot down-- since as early as 2004! The summary describes two "referrals" for criminal investigation shot down by the Detroit IRS offices, followed by the shopping-out of the effort to the apparently more pliable Cleveland IRS office. That office accepted the "referral", but then also apparently recognized the illegitimacy of the effort. As noted in the cover letter accompanying the summary, which itself purports to "summarize" the history reflected in the materials given to the judge, *"[T]he referral was re-assigned to the Cleveland Field Office, where it was accepted. Ultimately, the Grand Jury investigation was not expanded to include Hendrickson as a target."*

The cover-letter summary goes on to say that an "administrative investigation" was then commenced-- this is the investigation which included a series of summonses to my "third-party recordkeepers" discussed in detail [here](#). Significantly, that investigation was unable to produce anything serving the purposes of those in the IRS and DoJ behind this assault. This is made clear by

the nature of the indictment upon which they were finally forced to settle, which ended up merely alleging that I didn't believe what I said on documents long-since in the record. In fact, the allegations to which the "ignorance tax" schemers ultimately resorted after all of that struggle to find more plausible pretexts for this assault could have been written at any time from 2002 on, with no change whatsoever other than in the number and relevant dates of the otherwise identical counts.

All of the flailing about revealed in these summaries didn't happen in a vacuum, of course. Every bit of it went on distinct from, parallel to, and coincident with, the four failed efforts to enjoin distribution of [CtC](#) and impose penalties on me based on spurious charges of "promotion of an abusive tax shelter" (a charge which the government has broadly applied, and with great success, to those actually espousing mistaken views about the "income" tax over the years) discussed [here](#); not to mention the calculated misinformation campaigns of the IRS against [CtC](#) discussed [here](#); the bogus "lawsuit" against my wife and me discussed [here](#); the series of frantic redesigns of "notices" "forms" and "letters" described [here](#); and the ongoing, more-than-six-years-now-and-counting successes of [CtC](#)-educated Americans in reclaiming every penny withheld from them and given over to the federal and a constantly-growing number of state and local governments in connection with the "income" tax documented [here](#) and on the dozens more victory pages on [losthorizons.com](#), of course.

INDEX OF DELIBERATIVE DOCUMENTS

TAB	DOCUMENT	Date
1	Activity Log of Merrill Fromer	Various
2	Form 2977 ("Referral Report of Potential Criminal Fraud Cases") regarding Peter Hendrickson	Initiated: September 9, 2004 Declined: October 20, 2004
3	Form 2977 ("Referral Report of Potential Criminal Fraud Cases") regarding Peter Hendrickson October 20, 2004 Memorandum from Special Agent Barbara Clinton to Supervisory Special Agent Veronica Hyman-Pillot recommending declination of referral for criminal investigation of Peter Hendrickson	Initiated: September 9, 2004 Declined: October 20, 2004
4	Email from Merrill Fromer to Timothy Murphy regarding referral of Peter Hendrickson for criminal investigation	September 24, 2004
5	Letter from Seth G. Heald, Chief, Civil Trial Section, Central Region, to Robert D. Heritmeyer, Esq., Associate Area Counsel, Office of the Chief Counsel – responding to IRS request to enforce summonses issued to Peter Hendrickson and PayPal, Inc.	December 23, 2004
6	Email Chain regarding second referral of Peter Hendrickson for criminal investigation	January 10, 2005 December 21, 2004
7	Email from Merrill J. Fromer to Raymond C. Fluegman regarding second referral of Peter Hendrickson for criminal investigation	January 24, 2005
8	Form 2977 ("Referral Report of Potential Criminal Fraud Cases") – Document contains handwritten notations	Initiated: February 24, 2005 Date of Disposition Conference: July 12, 2005
9	Email from Kenneth Weiland to Merrill J. Fromer to regarding status of criminal referral +	March 22, 2005
10	Memorandum from Special Agent Barbara Clinton to Supervisory Special Agent Veronica Hyman-Pillot recommending declination of criminal investigation of Peter Hendrickson	July 18, 2005
11	Email chain regarding the re-assignment of the referral for criminal investigation of Peter Hendrickson from the Detroit Field Office to the Cleveland Field Office and acceptance of the referral by the Cleveland Field Office	July 28-29, 2005
12	Email from Sandi L. Carter of the Detroit Field Office to Vincent C. Williams of the Cleveland Field Office regarding the Cleveland Field Office's acceptance of referral for criminal investigation of Peter Hendrickson	August 8, 2005
13	Memorandum from Vincent C. Williams, Special Agent in Charge, Cleveland Field Office to Maurice Aouate, Special Agent in Charge, Detroit Field Office requesting concurrence regarding the expansion of a Title 26 Grand Jury investigation in the Northern Judicial District of Ohio to include Peter Hendrickson.	August 10, 2005
14	Email from Merrill J. Fromer to Tammy S. Robinson referral for criminal investigation of Peter Hendrickson	February 14, 2006
15	Email chain between Dwain Lytle, Martin F. Malarkey, Merrill Fromer and Miriam A. Howe regarding acceptance of referral of Peter Hendrickson for criminal investigation	March 1, 3, 4, & 6, 2009
16	Email chain regarding civil injunction litigation brought against Peter and Doreen Hendrickson and referral of Peter Hendrickson for criminal	March 2006 to June 2006