Case No. 15-1446

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

UNITED STATES OF AMERICA,
Government-Appellee

v.

DOREEN HENDRICKSON,
Defendant-Appellant

On Appeal from the Judgment of Conviction and Sentence Entered in
The United States District Court for the Eastern District of Michigan

District Court No. 13-20371

REPLY BRIEF OF APPELLANT DOREEN HENDRICKSON

Mark E. Cedrone, Esquire
CEDRONE & MANCANO, LLC
123 South Broad Street
Suite 810
Philadelphia, PA 19109
Tele: (215) 925-2500
E-mail: mec@cedrone-mancano.com

Counsel for Appellant, Doreen Hendrickson

TABLE OF CONTENTS

Page

TABLE OF AUTHORITIES

Page

Cases

Statutes

Other Authorities

REPLY POINT 1

THE ORDERS DOREEN HENDRICKSON WAS CONVICTED OF CONTEMPTUOUSLY VIOLATING WERE UNCONSTITUTIONAL AND THE AUTHORITIES CITED BY THE GOVERNMENT IN THEIR BRIEF DO NOT ADDRESS THE PARTICULAR CONSTITUTIONAL VIOLATION PRESENTED IN HER CASE.

A. The Precedential and Statutory Authority Relied on by the Government in Support of their Argument that Judge Edmunds' Order did not and does not violate the First Amendment have no Bearing on Mrs. Hendrickson's Case.

While there is authority for the proposition that a court may lawfully enjoin a defendant and compel certain kinds of speech under certain circumstances, including in the context of a criminal tax case, none of those specialized factors are to be found in Mrs. Hendrickson's case. Such authority uniformly involves injunctions imposed pursuant to 26 U.S.C. § 7408, which is the specific statute cited by the Government in support of their argument that the underlying order in Mrs. Hendrickson's case was lawful. (App. RE 29, pp. 22-23). The cases cited by the Government likewise involve the courts' authority to enjoin speech under Section 7408 of the Tax Code. (App. RE 29, p. 23-24 *citing United States v. ITS Financial LLC*, 592 Fed. Appx. 387, 389 (6th Cir. 1997) (discussing Section 7408 and tax shelters); *United States v. Schiff*, 379 F.3d 621, 625 (9th Cir. 2004) (same and observing that injunctions under Section 7408 are reviewed under a "specialized standard" and are focused on preventing further tax violations induced by tax shelter schemes); *United States v. Kahn*, 244 Fed. Appx. 270, 273 (9th Cir. 2004) (same); *United States v. Conces*, 507

F.3d 1028, 1040 (6th Cir. 2007) (acknowledging that "courts have rejected comparable claims *by promoters of unlawful tax-avoidance schemes* that their First Amendment rights or privileges were violated through orders directing them to comply with discovery requests enjoining them from continuing to promote these schemes") (emphasis added).

The injunctions set forth in the order allegedly violated in Mrs. Hendrickson's case were not issued pursuant to 26 U.S.C. § 7408, but Section 7402. (Order, Civ. RE 34, Page ID # 415).[1] This is because neither Mrs. Hendrickson nor her husband have ever operated or been convicted of operating a tax shelter.

26 U.S.C. § 7402 more generally addresses the jurisdictional authority of district courts in tax matters, including the authority to issue injunctions. Thus, to the extent United States district courts may have the authority to compel speech in relation to criminal tax matters, precedent demonstrates that such authority is limited to extraordinary circumstances involving tax shelters and the specific injunctive authority granted to address these shelters set forth in 26 U.S.C. § 7408. Since Mrs. Hendrickson's case in no way involves a tax shelter or Section 7408, any authority

[1] As with Mrs. Hendrickson's initial Brief as Appellant, her appeal challenges her conviction and sentence for contemptuously violating an Order issued in an underlying civil case. Therefore, both cases are referenced in her Briefs and, for clarity's sake, she will designate whether the cited source derives from her criminal case (Case No. 2:13-cr-20371) ("Crim."), the underlying civil matter (Case No. 2:06-cv-11753) ("Civ."), or the instant appellate docket (Case No. 15-1446) ("App.").

where courts have been deemed to have the power to lawfully compel speech under the First Amendment are inapplicable to her case.

Furthermore, regardless of whether courts may have some power to compel speech, the nature of the injunctions in Mrs. Hendrickson's case is unprecedented and unlawful.[2] Mrs. Hendrickson's case is not one where an individual has been compelled to provide names pursuant a discovery request (*see United States v. Conces*, 507 F.3d 1028 (6th Cir. 2007)) or ordered to file tax returns generally (*see United States v. Krzyske*, 836 F.2d 1013, 1015 (6th Cir. 1988); *United States v. Thompson*, 395 F. Supp. 2d 941, 942, 945-46 (E.D. Cal. 2005), but one where an individual is being *ordered to speak government-dictated words and swear they personally believe the ordered speech is true and correct under penalty of imprisonment*. Meanwhile, the dictated words force Mrs. Hendrickson to contradict and disavow her own already-freely made expressions on the same subjects. As discussed in Mrs. Hendrickson's brief, these orders blatantly violate the First Amendment and are unlawful.

---

[2] The IRS had and still has the authority to produce tax returns saying what it wishes said about Mrs. Hendrickson's earnings according to terms it deems accurate, and without the need for her cooperation or compelled speech, as set forth in 26 U.S.C. § 6020(b). In fact, Section 6020(b) provides the *exclusive* remedy by which the Government may pursue its purported interest in such returns, given that "'a precisely drawn, detailed statute pre-empts more general remedies,'" such as general injunctive authority. *EC Terms of Years Trust v. United States*, 550 U.S. 429 (2007) (quoting *Brown v. GSA*, 425 U.S. 820, 834 (1976); *see also Hincks v. United States*, 550 U.S. 501 (2007) (specifically applying this doctrine to tax law).

Otherwise, the Government attempts to characterize Mrs. Hendrickson's case as a criminal tax matter and argues the First Amendment does not offer a defense in such cases. (App. RE. 29, p. 23-24). Mrs. Hendrickson's case is not a criminal tax matter wherein she is claiming some general defense based on the First Amendment, despite the Government's attempt to analyze it as such. There is no tax crime charged, and never was, not even in the case in which the orders by Judge Edmunds were issued. This is a criminal contempt case centered on orders that *themselves* violate the First Amendment. Thus, the Government's invocation of these cases has no bearing in the specific issues raised in the matter before this Court.

B. The District Court was Obligated to Submit the Lawfulness Element of the Charge of Criminal Contempt to the Jury.

With respect to the Government's argument that the District Court did not err by excusing the Government from having to prove at trial the element of lawfulness set forth in the criminal statute Mrs. Hendrickson was charged with violating - 18 U.S.C. § 401(3)[3] - the Government claims Mrs. Hendrickson "provide[d] no support for her [] argument." (App. RE 29, p. 27). This is a bizarre statement and simply not true. In support of her argument, Mrs. Hendrickson cited to *Roe v. United States*

[3] As set forth in Mrs. Hendrickson's brief, the federal contempt statute only criminalizes disobedience of *lawful* court orders: "A court of the United States shall have power to punish by fine or imprisonment, or both, at its discretion, such contempt of its authority, and none other, as - (3) Disobedience or resistance to its ***lawful*** writ, process, order, rule, decree, or command." App. RE 21, p. 23 (quoting 18 U.S.C. § 401(3)) (emphasis added).

(287 F.2d 435, 440 (5th Cir. 1961)), *United States v. Kratt* (579 F.3d 558, 564 (6th Cir. 2009)), and *United States v. Gaudin*, (515 U.S. 506, 517 (1995)), which all uphold the fundamental rule of law that the prosecution in a criminal case must prove each element of the charged offense and that a Court cannot relieve the government of this burden by concluding that any elements have otherwise been established and, therefore, need not be submitted to the jury. (App. RE 21, p. 31).

The Government further relies on the argument that regardless of the legality of Judge Edmunds' order, Mrs. Hendrickson is precluded from challenging the legality of the order underlying her criminal contempt case. (App. RE 29, pp. 19-22). While Mrs. Hendrickson recognizes the authority relied on by the Government, it is being inaptly cited in the circumstances particular to her case and Mrs. Hendrickson requests that the Court either revisit this issue or recognize an exception to this authority in her case. Such a ruling is warranted given the nature of the constitutional violation in question.

The Government's argument conflates the lawfulness of Judge Edmunds orders with the "law of the case," and contends that its own burden of proof obligations and the jury's exclusive and constitutionally-mandated authority must both give way for the sake of preserving the trial court's control of the "law of the case." *See United States v. Moored,* 38 F.3d 1419, 1421 (6th Cir.1994) (*citing Arizona v. California,* 460 U.S. 605, 618 (1983) (defining the "law of the case"

doctrine as follows: findings made at one point in the litigation become the law of the case for subsequent stages of that same litigation). This argument has things backwards. If such conflict exists, the solution is not to remove a statutorily-specified element of the charged offense from the prosecution's burden or the jury's determination. Rather, the trial court must find a way around this problem which preserves the government's burdens and the jury's authority, or otherwise give way.

Further, the proposition that an appellate court's earlier refusal to reverse or strike down an injunctive order that later forms the subject matter of a contempt prosecution precludes a jury from considering an element of the charge of contempt is fundamentally invalid. The Government's analysis in their brief acknowledges this, albeit perhaps unintentionally. Quoting the same ruling the Government claims took the lawfulness of the orders in this case out of the government's burden of proof and the jury's consideration, the Government asserts the panel declared the orders to be "clear, specific and unambiguous" (App. RE 29, p. 18, n 5). By the Government's reasoning regarding the "lawful" element, the elements of "specificity" and "clarity" could also have been removed from the jury's consideration, yet, as the Government itself goes on to confirm, "[t]o convict a defendant of contempt for violating an injunction under 18 U.S.C. § 401(3), the United States must prove beyond a reasonable doubt that there is a clear and definite order; . . . ." (App. RE 29, p. 19). In this statement, the Government is correct, and the same is true of the "lawful"

element. The opinion of a court - any court - regarding matters which make up the element of a criminal offense do not relieve the government's burden to prove the elements to a jury's satisfaction or supplant the exclusive authority of the jury to make those determinations.

Finally, to the extent a defendant's good-faith defense regarding their belief that they are acting lawfully may in some way afford a defendant protection from being forced to comply with an unlawful order, the availability of this defense does not supplant the government's obligation to prove each element of the charged offense. For example, while a defendant charged with contemptuously violating an order that directed them to commit a heinous crime may be able to convince a jury that in defying the order they were acting lawfully, it would be absurd to relieve the government from proving the order was lawful as an element explicitly included in the charging statute. The same logic applies in Mrs. Hendrickson's case. Just because she had available to her a good-faith defense enabling her to argue she believed she was acting lawfully vis-à-vis Judge Edmunds' order does not mean the government was excused from proving the element of the offense, even though a court had previously determined the order in question was lawful.

As set forth in Mrs. Hendrickson's brief, the District Court erred in giving an invalid instruction that improperly foreclosed Mrs. Hendrickson's defenses and

relieved the Government of their burden to prove each element of the offense. This error entitles Mrs. Hendrickson to a new trial.

REPLY POINT 2

A UNANIMITY INSTRUCTION WAS REQUIRED IN MRS. HENDRICKSON'S CASE BECAUSE THE TWO SEPARATE AND DISTINCT INJUNCTIONS SET FORTH IN THE ORDER SHE OSTENSIBLY VIOLATED WERE ONLY MARGINALLY RELATED TO ONE ANOTHER.

The Government's argument that a unanimity instruction was not required in Mrs. Hendrickson's case relies on the plainly false characterization of Judge Edmunds' orders as not setting forth two separate and distinct injunctions, but rather "a single injunction that contained two directives." (App. RE 29, p. 32). This is a puzzling characterization of the order and one without any logical or apparent precedential basis.

As Mrs. Hendrickson illustrated in her brief, Judge Edmunds' order clearly set forth two injunctions that, according to the Indictment, were violated by distinct and unrelated actions. One injunction was allegedly violated by Mrs. Hendrickson's March, 2009 affirmative act of filing a 2008 tax return, while the other concerned her failure to amend 2002 and 2003 returns from 2007 onward. (Order, Civ. RE 34, Page ID # 415-16). Not only are these acts different in kind (one active, the other passive), but there exists a vast temporal disparity between them. Additionally, neither of the alleged contemptuous acts were claimed to have violated both of the

injunctions set forth in Judge Edmunds' Order. Rather, each act correlated to one or the other injunction. (Indictment, Crim. RE 3, Page ID # 9).

As the Government implicitly recognizes in their brief, if Judge Edmunds' Order set forth two injunctions as opposed to one, a unanimity instruction was required. Because the Order clearly contains two separate injunctions, the Court erred in failing to deliver a unanimity instruction.

The Government also argues that if Judge Edmunds erred by not requiring a unanimous verdict, any such error was harmless. (App. RE 29, pp. 35). This is certainly not the case. The evidence in this matter was far from overwhelming, a fact perhaps best demonstrated by Mrs. Hendrickson's first trial in this matter resulting in a hung jury.

Further, because of the lack of unanimity instruction and the entirely discrete nature of each separate act of offense alleged, no element of either of which serves as an element of the other, it is entirely possible that no element of the offense charged was proven to the satisfaction of twelve (12) jurors. It would be unjust for this Court to supplant the jury's fact-finding role and assume there would have been a conviction in this case despite the District Court's error.

REPLY POINT 3

MRS. HENDRICKSON DID NOT ACQUIESCE TO HER STANDBY COUNSEL'S INTERFERENCE IN THE PRESENTATION OF HER DEFENSE AND THE VIOLATION OF HER SIXTH AMENDMENT RIGHTS THAT RESULTED FROM THIS INTERFERENCE IS NOT SUBJECT TO HARMLESS ERROR ANALYSIS, AS THE GOVERNMENT CONTENDS.

The Government argues that Mrs. Hendrickson's Sixth Amendment rights were not violated when her standby counsel failed to ask her questions as directed at trial because she "acquiesced" to counsel's inaction and that the interference in question was not sufficiently significant to warrant reversal. (App. RE 30-37). Both arguments are erroneous.

A pro so defendant only "acquiesces" to the involvement of her standby counsel when she consistently and deliberately relinquishes control over her trial and, thus, cannot thereafter complain that her Sixth Amendment rights were violated by counsel taking independent action:

> Once a *pro se* defendant invites or agrees to any substantial participation by counsel, subsequent appearances by counsel must be presumed to be with the defendant's acquiescence, at least until the defendant expressly and unambiguously renews his request that standby counsel be silenced.

McKaskle, 465 U.S. at 183.

Mrs. Hendrickson never relinquished any control over her case to standby counsel or otherwise invited, agreed, or "acquiesced" to his failure to ask her

questions as directed. Nothing in the record suggests Mrs. Hendrickson "acquiesced" to Counsel's actions. Rather, the record clearly establishes that Mrs. Hendrickson confronted standby counsel in considerable dismay and denunciation of his actions at the first chance to do so outside the presence of the jury, and outside the presence of her Government opponents, where such confrontations might have done her harm. Certainly, Mrs. Hendrickson did not “acquiesce” to the usurpation of her defense.

As demonstrated in Mrs. Hendrickson's brief, there is a substantial basis in the record establishing that standby counsel interfered with her defense, including counsel's recognition that this occurred, her own attestation to this event, and other related submissions, all of which were presented before the District Court. (App. RE 21, pp. 47-50). As such, the Government's argument that "except for defendant's post hoc, unsupported claims, there is simply no factual basis in the record to support defendant's argument that her right to self-representation was infringed" is patently false.

Further, the Government's argument that the violation of Mrs. Hendrickson's Sixth Amendment rights should be excused because the nature of the violation was not significant enough, or that the subject matter in question was cumulative (App. RE 29, pp. 40-42), has no bearing on this Court's analysis because when standby counsel interferes in a *pro se* defendant's right to self-representation, the result is a categorical constitutional violation that is not subject to harmless error analysis.

(App. RE 21, pp. 46-47 (citing *McKaskle v. Wiggins*, 465 U.S. 168, 177, n.8 (1984) ("Since the right of self-representation is a right that when exercised usually increases the likelihood of a trial outcome unfavorable to the defendant, its denial is not amenable to 'harmless error' analysis. The right is either respected or denied; its deprivation cannot be harmless"); *Washington v. Renico*, 455 F.3d 722, 734 (6th Cir. 2006)).

Further, the Government's "harmless error" and "cumulativeness" arguments are meritless and the error in question requires reversal even if it were not structural. The evidence Mrs. Hendrickson was precluded from introducing at trial and referencing during her closing argument - evidence that *was* presented in her first trial, which resulted in a hung jury - was critical to her defense. The Government's arguments against Mrs. Hendrickson's good-faith defense consisted of claims that she should did not and could not believe she was acting lawfully and in good faith because of various court ruling that were contrary to her beliefs. Thus, Mrs. Hendrickson's ability to present rulings of the same and higher courts contrary to those presented by the Government was of fundamental importance to her defense and was in no way "cumulative" of her mere statements as to her views.

Because Mrs. Hendrickson's right to present her own defense without the interference of standby counsel was infringed in her case, her rights were categorically violated and she is entitled to a new trial.

REPLY POINT 4

In its response to Mrs. Hendrickson's argument that the District Court erred in calculating the tax loss that provided the basis for her recommended sentencing range and the sentence ultimately imposed, the Government, like the District Court, disregarded clear directives set forth in the Sentencing Guidelines and invoked a figure that was unrelated to the actual conduct she was convicted of committing. (App. RE 29, pp. 43-48). While the Court found her offense most-analogous to a failure to file tax returns case, the Court failed to sentence her according to the methodology associated with such cases. Rather, the Court treated Mrs. Hendrickson's contempt conviction as if she were convicted of a substantive tax offense and sentenced her according to uncharged tax violations and conduct - namely a purported joint tax obligation of $20,380.96 from an improper refund - that in no way contributed an evidentiary basis for her conviction.

The authority relied on by the Court and Government in support of the sentence imposed appears at U.S.S.G. § 2T1.1(c)(2), which states, in pertinent part: "[i]f the offense involved failure to file a tax return, the tax loss shall be treated as equal to 20% of the gross income . . . less any tax withheld or otherwise paid, *unless a more accurate determination of the tax loss can be made*." (App. RE 29, p. 47) (emphasis added by the Government). This italicized language did not grant free-

rein for the Court to invoke a dollar figure tangentially related to the actual criminal conduct in Mrs. Hendrickson's case, as it did here.

Otherwise, the "more accurate determination of the tax loss" language relied on by the Court is not in reference to *other, unrelated* tax matters, such as Mrs. Hendrickson's purported joint obligation to repay a $20,380.96 refund, but refers to the loss associated with the defendant's perceived "failure to file a tax return." Mrs. Hendrickson presented a detailed, perfectly accurate tax loss calculation to the District Court in response to the Court's request prior to sentencing that the parties address this issue. (Crim. RE 125). Thus, the guideline provision relied on by the Government and District Court does not provide legal authority for the sentence imposed and, for this and other reasons set forth in Mrs. Hendrickson's brief, the Court abused its discretion in imposing sentence in this case.

Further, the $20,380.96 included in Judge Edmunds' order and invoked by the District Court at sentencing is, itself, illegitimate. The United States Department of Treasury and the Internal Revenue Service have never found Peter and Doreen Hendrickson to owe any tax for the two years involved in Doreen Hendrickson's case (2002 and 2003), other than the $28.34 the couple had self-assessed on their original tax returns. *See* Exhibit 1, Treasury Department Certificates of Assessment (produced in September of 2009) and IRS Master File transcripts (produced in July of 2014) for Peter and Doreen Hendrickson for 2002 and 2003. Rather, this

$20,380.96 figure was offered at trial in the form of an informal "examination report" as "evidence" of the tax liabilities purportedly due from Peter and Doreen Hendrickson. The Declaration that accompanied the Report acknowledged that it was merely "informal." (Crim. RE 106, Page ID # 1481-1484). Thus, the manner in which this $20,380.96 figures was initially included in Judge Edmunds' order and found as a tax debt owed by the Hendricksons for 2002 and 2003 was an illegitimate end-around of the legal processes necessary for the assessment of a tax debt. This figure, thus, cannot under any circumstances provide a basis to sentence Mrs. Hendrickson since the figure itself is illegitimate.

No tax has ever been outstanding against the Hendricksons for 2002 and 2003. Plainly, no "tax loss" can rationally or legitimately be ascribed to anything they may or may not have done. The Government cites to *United States v. Martinez*, (588 F.3d 301, 326 (6th Cir. 2009)) for the argument that "a defendant must show that the [tax loss] calculation was not only inexact but outside the universe of acceptable computations." (Doc. 29, p. 43). The use of a purported but actually non-existent $20,380.96 "tax liability" of the Hendricksons' to calculate a lengthy sentence for Mrs. Hendrickson is plainly outside the universe of acceptable computations, and clear error.

For the reasons set forth herein and in Mrs. Hendrickson's Brief as Appellant, this Court should order her case be, at the very least, remanded for resentencing.

CONCLUSION

In conclusion, for the reasons set forth under Points I, II, III, and IV above, Mrs. Hendrickson's conviction should be vacated or, in the alternative, she should be granted a new trial and/or resentenced according to the arguments set forth herein.

Respectfully submitted:

CEDRONE & MANCANO, LLC

Dated: October 9, 2015

By: */s/ Mark E. Cedrone*

Mark E. Cedrone, Esquire
123 South Broad Street
Suite 810
Philadelphia, PA 19109
Tele: (215) 925-2500
E-Mail: mec@cedrone-mancano.com

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing was served this 9th day of October, 2015, via the Court's Electronic Case Filing ("ECF") System, upon the following:

Katie S. Bagley
U.S. Dept. of Justice
Tax Division, Appellate Section
PHB 7101A
P.O. Box 502
Washington, D.C. 20044
katie.s.bagley@usdoj.gov

Frank Phillip Cihlar
U.S. Dept. of Justice
Tax Division, Appellate Section
P.O. Box 502
Washington, D.C. 20044
frank.p.cihlar@usdoj.gov

Gregory Victor Davis
U.S. Dept. of Justice
Tax Division, Appellate Section
P.O. Box 502
Washington, D.C. 20044
gregory.v.davis@usdoj.gov

Ross I. MacKenzie, Sr.
U.S. Attorney's Office
211 W. Fort Street
Suite 2001
Detroit, MI 48226
ross.mackenzie@usdoj.gov

/s/ Mark E. Cedrone
MARK E. CEDRONE

EXHIBIT 1

United States Department of Treasury-Internal Revenue Service Certificates of Assessment and Account Transcripts for Peter and Doreen Hendrickson concerning the years 2002 and 2003, current as of September 3, 2009 and July 10, 2014, respectively, showing that there has never been a tax owed, for both years combined, of more than $28.34.

United States of America

Department of the Treasury
Internal Revenue Service

Date: September 8, 2009

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the account of the individual names herein in respect to the taxes specified is a true and complete transcript for the period (s) stated, and assessments, credits, and refunds relating thereto as shown herein. It also contains a statement of all unidentified and advance payments, if any, for the period (s) stated

PETER E & DOREEN M HENDRICKSON Social Security Numbers [redacted] and [redacted] for the Tax Period December 31, 2002 Form 1040

Form 4340, Certificate of Assessment, Payments, and Other Specified Matters consisting of two (2) pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Martha G. Williams
Resident Agent-in-Charge
Delegation Order CI - 18

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

PETER E & DOREEN M HENDRICKSON EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2002

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (SEC, RAC 006)
	ADJUSTED GROSS INCOME 20.00			
08-25-2003	RETURN FILED & TAX ASSESSED 08221-236-16503-3		0.00	09-29-2003
04-15-2003	WITHHOLDING		10,152.96	
03-21-2003	EXTENSION OF TIME TO FILE EXT. DATE 08-15-2003			
04-15-2003	OVERPAYMENT CREDIT TRANSFERRED 1040 200012		(1,699.86)	
04-15-2003	OVERPAYMENT CREDIT TRANSFERRED 1040 200112		(6,521.11)	
04-15-2003	OVERPAYMENT CREDIT TRANSFERRED 1040 200012		(1,931.99)	
03-13-2009	ASSESSMENT STATUTE EXPIR DATE EXTEND TO 08-14-2009			

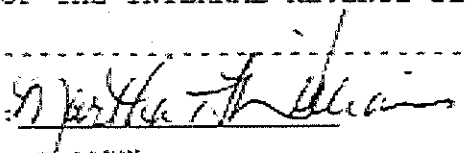
CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

PETER E & DOREEN M HENDRICKSON EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2002

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: Martha G. Williams

TITLE: Resident Agent in Charge

DELEGATION ORDER: CI # 18

LOCATION: INTERNAL REVENUE SERVICE
CINCINNATI, OH

ACCOUNT STATUS DATE 09/03/2009

United States of America

Department of the Treasury
Internal Revenue Service

Date: September 8, 2009

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: transcript of the account of the individual names herein in respect to the taxes specified is a true and complete transcript for the period (s) stated, and assessments, credits, and refunds relating thereto as shown herein. It also contains a statement of all unidentified and advance payments, if any, for the period (s) stated

PETER E & DOREEN M HENDRICKSON Social Security Numbers and
for the Tax Period December 31, 2003 Form 1040

Form 4340, Certificate of Assessment, Payments, and Other Specified Matters consisting of two (2) pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Martha G. Williams
Resident Agent-in-Charge
Delegation Order CI - 18

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

PETER E & DOREEN M HENDRICKSON EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2003

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 286.00			
04-15-2004	RETURN FILED & TAX ASSESSED 09221-105-38349-4 200419		28.34	05-24-2004
04-15-2004	WITHHOLDING		10,256.34	
04-15-2004	OVERPAYMENT CREDIT TRANSFERRED 1040 200012		(5,551.44)	
04-15-2004	CREDIT TRANSFERRED		(515.66)	
04-15-2004	CREDIT TRANSFERRED		(553.17)	
04-15-2004	CREDIT TRANSFERRED		(529.18)	
06-14-2004	OVERPAID CREDIT APPLIED		32.91	
10-04-2004	REFUND		(3,172.30)	
10-04-2004	INTEREST DUE TAXPAYER		60.84	
03-13-2009	ASSESSMENT STATUTE EXPIR DATE EXTEND TO 04-15-2010			

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

PETER E & DOREEN M HENDRICKSON EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2003

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: Martha G. Williams

PRINT NAME: Martha G. Williams

TITLE: Resident Agent in Charge

DELEGATION ORDER: CI # 18

LOCATION: INTERNAL REVENUE SERVICE
CINCINNATI, OH

ACCOUNT STATUS DATE 09/03/2009

Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 07-10-2014
Response Date: 07-10-2014
Tracking Number: 100204679959

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2002

TAXPAYER IDENTIFICATION NUMBER:
SPOUSE TAXPAYER IDENTIFICATION NUMBER:

PETER E & DOREEN M HENDRICKSON

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Jun. 09, 2014
ACCRUED PENALTY:	0.00	AS OF: Jun. 09, 2014
ACCOUNT BALANCE PLUS ACCRUALS (this is not a payoff amount):	0.00	

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	02
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	20.00
TAXABLE INCOME:	0.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Aug. 25, 2003
PROCESSING DATE	Sep. 29, 2003

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20033808	09-29-2003	$0.00
n/a	08221-236-16503-3			
806	W-2 or 1099 withholding		04-15-2003	-$10,152.96
460	Extension of time to file ext. Date 08-15-2003		03-21-2003	$0.00

570	Additional account action pending		09-29-2003	$0.00
571	Additional account action completed		10-20-2003	$0.00
826	Credit transferred out to 1040 200012		04-15-2003	$1,699.86
826	Credit transferred out to 1040 200112		04-15-2003	$6,521.11
826	Credit transferred out to 1040 200012		04-15-2003	$1,931.99
420	Examination of tax return		05-06-2004	$0.00
922	Review of unreported income		08-29-2004	$0.00
810	Refund freeze		10-14-2005	$0.00
560	IRS can assess tax until 08-14-2009		03-13-2009	$0.00
811	Refund released		01-20-2014	$0.00
971	Tax court petition		03-10-2014	$0.00
300	Additional tax assessed by examination	20141805	05-19-2014	$0.00
n/a	17247-518-10061-4			
520	Bankruptcy or other legal action filed		05-05-2014	$0.00

This Product Contains Sensitive Taxpayer Data

Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 07-10-2014
Response Date: 07-10-2014
Tracking Number: 100204679959

FORM NUMBER: 1040
TAX PERIOD: Dec. 31, 2003

TAXPAYER IDENTIFICATION NUMBER:
SPOUSE TAXPAYER IDENTIFICATION NUMBER:

PETER E & DOREEN M HENDRICKSON

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	0.00	
ACCRUED INTEREST:	0.00	AS OF: Jun. 09, 2014
ACCRUED PENALTY:	0.00	AS OF: Jun. 09, 2014

ACCOUNT BALANCE PLUS ACCRUALS
(this is not a payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	02
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	286.00
TAXABLE INCOME:	0.00
TAX PER RETURN:	28.34
SE TAXABLE INCOME TAXPAYER:	0.00
SE TAXABLE INCOME SPOUSE:	0.00
TOTAL SELF EMPLOYMENT TAX:	0.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Apr. 15, 2004
PROCESSING DATE May 24, 2004

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20041908	05-24-2004	$28.34
n/a	09221-105-38349-4			
806	W-2 or 1099 withholding		04-15-2004	-$10,256.34
826	Credit transferred out to 1040 200012		04-15-2004	$5,551.44

820	Credit transferred out to	04-15-2004	$515.66
820	Credit transferred out to	04-15-2004	$553.17
820	Credit transferred out to	04-15-2004	$529.18
700	Credit transferred in from	06-14-2004	-$32.91
846	Refund issued	10-04-2004	$3,172.30
776	Interest credited to your account	10-04-2004	-$60.84
420	Examination of tax return	10-07-2004	$0.00
810	Refund freeze	10-14-2005	$0.00
560	IRS can assess tax until 04-15-2010	03-13-2009	$0.00
811	Refund released	01-20-2014	$0.00
971	Tax court petition	03-10-2014	$0.00
300	Additional tax assessed by examination	20141805 05-19-2014	$0.00
n/a	17247-518-10062-4		
520	Bankruptcy or other legal action filed	05-05-2014	$0.00

This Product Contains Sensitive Taxpayer Data