

WHAT FOLLOWS are United States Department of Treasury Certificates of Assessment and IRS transcripts for the years (2002 and 2003) over which my wife and I were sued by the United States in 2006, alleging that the refunds shown on these certificates were "erroneous". The suit included a request that Doreen and I be made to rescind the returns that produced the refunds, and replace them with returns containing testimony dictated to us by the government to the effect that we believe our earnings during those years to be subject to the income tax.

Because our unprivileged activities and the earnings they produced are inherently NOT taxable as such, and because Doreen and I have never nullified that objective fact by falsely declaring our belief to the contrary, and have left undisturbed our freely-made original returns affirmatively asserting that aside from earning a little interest from a national bank and some possibly federally-connected dividends from an investment we did nothing subject to the tax during 2002 and 2003, the US Treasury Department formally acknowledges that we received no other "income" during those years and have never owed any tax for those years.

You'll note that these Certificates of Assessment for those years are as of six and seven years later, in September, 2009. This is also more than three years after the government's "erroneous refund lawsuit" was launched, and more than five and six years after the allegedly "erroneous" refunds were made. The IRS transcripts, which contain the same information and acknowledgements, are current as of July, 2014.

By the way, the portions of the \$20,000 or so in acknowledged "overpayment" and refund for these years showing as "credits transferred" were diverted to various allegedly outstanding balances related to 2000 and 2001.

My wife and I had originally filed a "conventional" return for 2000 showing our earnings on the "income" lines of the form, but with a disclaimer by which we denied the fitness of that inclusion. This original filing was made before I undertook the in-depth research that led to the revelations I share in '[Cracking the Code- The Fascinating Truth About Taxation In America](#)' and which inform our 2002 and subsequent filings. (Indeed, that research was prompted by the IRS's refusal to accept our 2000 return without our declaration that our earnings WERE "income", as I discuss in the introduction to [CtC](#).)

Our return for 2001 was completed in 2002, at which point my research was not quite finished. While the return was accurate enough, it was accompanied by 15 pages or so of constitutional and statutory argument, inviting the pigeon-holing as a typical "tax protestor" return which it received.

We later filed an educated replacement return concerning 2000 (in August of 2003), but the IRS pretended to have never received that one. It ultimately treated both our 2000 and 2001 returns as unfiled (while nonetheless gratuitously dinging us for alleged "frivolous" penalties for these returns) and made "balances-due" calculations to which portions of our 2002 and 2003 refunds were then diverted.

-Pete Hendrickson

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, 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:

A handwritten signature in cursive script, appearing to read "Martha G. Williams".

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

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 CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS  
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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 (23C, 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

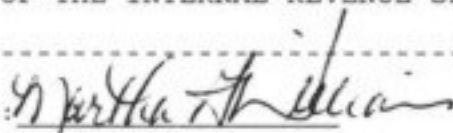
EIN/SSN:

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:

A handwritten signature in cursive script, appearing to read "Martha G. Williams".

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

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

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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:

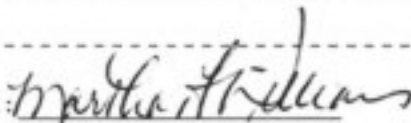
TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

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:



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

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
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## 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
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\*\* 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
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