

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

UNITED STATES,	:	
	:	
Plaintiff,	:	
	:	
v.	:	Case No. 13-cr-20371
	:	Judge Victoria A. Roberts
DOREEN HENDRICKSON,	:	
	:	
Defendant.	:	

**DOREEN HENDRICKSON'S MOTION FOR THE RECONSIDERATION
OF HER MOTION FOR STAY OF EXECUTION OF SENTENCE, THE
VACATING OF HER CONVICTION, AND OTHER RELIEF**

Pursuant to the provisions of Local Rule 7.1(h), Doreen Hendrickson Moves the Court to RECONSIDER its Order issued January 16, 2018 (Doc #182) concerning her Motion to Stay, Vacate and for Other Relief (Doc # 169). Mrs. Hendrickson respectfully points out that throughout its Order the Court consistently overlooks the fact that the so-called "amended returns" Mrs. Hendrickson was ordered to create and submit are, in fact, *false* returns, both in the generic sense of the term and per the explicit definition of the term in 26 U.S.C. § 7206(1) and (2). This palpable defect has led the Court to erroneously conclude that the orders to Mrs. Hendrickson do not constitute a crime, and that Judge Nancy Edmunds and this Court have had jurisdiction to issue and enforce those orders.

As shown in the accompanying brief, because of this mistake in overlooking the "false" element of the returns Mrs. Hendrickson was ordered to make, the Court's Order does not, in fact, actually address the issues raised in Mrs. Hendrickson's Motion at all, and further, does *not* conclude that the *actual* orders made to Mrs. Hendrickson are not crimes. Nor does it conclude that any court can have had jurisdiction in connection with those orders *as they actually are*.

The correction of the error by the proper and accurate inclusion of "false" in the Court's consideration of the returns Mrs. Hendrickson was ordered to make establishes that the orders are crimes and no court can have jurisdiction to commit or facilitate those crimes, facts which the Court's Order does not dispute. Plainly, then, correcting the defect of overlooking the "false" element of the ordered returns will result in a completely different disposition of Mrs. Hendrickson's Motion.

Further, the Court's Order denying Mrs. Hendrickson's Motion appears to misconstrue her Motion to Stay-- another palpable defect, the correction of which will result in a different disposition of the Motion. The Order deems the Motion to Stay as "moot" in light of the denial of Mrs. Hendrickson's Motion to Vacate. But in fact, as is plainly restated in Mrs. Hendrickson's Reply to the Response offered in the name of the Government in which this misconception was gratuitously suggested (Doc # 181, page 7), Mrs. Hendrickson Motion is for a Stay of Execution until her Motion to Vacate is fully adjudicated (just as is said in the

Motion itself), and that this means until it has gone through its appeals, in the event of a denial by this Court-- all as more fully laid-out in the accompanying brief.

Respectfully submitted this 26th day of January, 2018,

Doreen M. Hendrickson, *in propria persona*

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**BRIEF IN SUPPORT OF DOREEN HENDRICKSON'S MOTION FOR THE
RECONSIDERATION OF HER MOTION FOR STAY OF EXECUTION OF
SENTENCE, THE VACATING OF HER CONVICTION, AND OTHER
RELIEF**

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ISSUES

Whether the Order of the Court denying Doreen Hendrickson's Motion for a Stay of Execution and the Vacating of her conviction suffers from palpable defects by which the Court has been misled and that correcting the defects will lead to a different disposition of the case.

STATEMENT OF MOST APPROPRIATE AUTHORITIES

26 U.S.C. § 7206(1) and (2) and LR 7.1(h) are the most appropriate authorities controlling the issues raised herein.

Introduction

In 2007, a "Final Ruling" was issued in the case of *United States v. Hendrickson*, No. 06-cv-11753, bearing the signature stamp of Judge Nancy Edmunds and containing an order to Doreen Hendrickson to create two so-called "amended" tax returns, one concerning the year 2002 and one concerning the year 2003, in replacement of Mrs. Hendrickson's freely-made and sworn original returns concerning those years. See [Exhibit 1](#), the text of the "amended return" order. The order expressly commands Mrs. Hendrickson to treat certain designated earnings of her husband and herself as "income" relevant to the income tax and report them as such on the ordered forms, and to sign the forms declaring under oath that she believes this treatment and reporting to be true and correct.

The order was actually written by the spokesman for the nominal Plaintiff in the civil case in which it was requested, rather than by Judge Edmunds herself. See [Exhibit 2](#), admissions by DOJ Tax Division attorney Robert Metcalfe to this fact.

The sole basis for the Plaintiff's assertion that treatment and reporting of the earnings designated in the order as "income" on the commanded "amended returns" was "correct" in the eyes of any government official was an unsigned, declaredly "informal" document created by an anonymous person, purportedly from the IRS "Frivolous Return Program". This person produced a document having some of the appearance, but none of the substance, of an IRS "Examination

Report", and concerning returns never found, or ever even asserted to be, "frivolous". See [Exhibit 3](#), testimony of Robert Metcalfe to the truth of the foregoing, along with the invalid "Examination Report" and evidence of its numbers being simply transcribed into the order written by Metcalfe and issued over Judge Edmunds' signature stamp.

The order to create so-called "amended returns" was issued over Judge Edmunds' signature stamp without any evidentiary hearing or examination of witnesses even though all allegations made in the case were in dispute. See [Exhibit 4](#). Nor had Judge Edmunds (or the DOJ author of the orders) any personal knowledge about the truth or "correctness" of what was commanded in the order.

Along with the order for so-called "amended returns", another was issued prohibiting Mrs. Hendrickson from filing returns in the future based on what the order claims can be found in her husband's book, *'Cracking the Code- The Fascinating Truth About Taxation In America'*-- an argument that only government workers are subject to the income tax or liable to withholding under the tax laws. See [Exhibit 5](#). At the time this order was issued Judge Edmunds had never read the book. See [Exhibit 6](#).¹

¹ Furthermore, the book makes no such argument. See [Exhibit 7](#), in which Robert Metcalfe reads portions of the book discussing the application of withholding provisions to three different categories of persons who are not government workers, and admits basing this false assertion in the complaint and the "final ruling" in the case before Judge Edmunds on the contortion of a single sentence of the book, taken out of context.

The orders issued over the signature-stamp of Judge Edmunds were immediately appealed to the 6th Circuit Court of Appeals (see docket history in [Exhibit 4](#)), and that court's denial was appealed to the United States Supreme Court, which ultimately denied cert. on or about July 15, 2009.

On May 14, 2013 an indictment was issued charging Mrs. Hendrickson with one count of criminal contempt of court under 18 U.S.C. § 401(3). The charge was based on one or both of two alleged acts-- Mrs. Hendrickson's refusal to create the ordered false "amended" returns; and her filing of an income tax return in March of 2009, which the indictment alleges to have been based on the notion that only government workers are subject to the income tax.

Two trials were held (the first having ended in a hung jury), after numerous motions to dismiss by Mrs. Hendrickson on a variety of grounds were repeatedly denied by this Court. The second resulted in a conviction.

Mrs. Hendrickson subsequently suffered 15-and-a-half months of incarceration, followed by 12 months of "supervised release". Shortly after the end of the supervised release period, Mrs. Hendrickson was found by this Court to have violated a "special condition" it has imposed ordering her to create the so-called "amended returns" commanded by Judge Edmunds during that term of supervision (see [Exhibit 8](#)), and sentenced to an additional 4 months of imprisonment.

On October 10, 2017, Mrs. Hendrickson filed a [Motion](#) to stay execution of the new sentence and to vacate her conviction on the grounds that the courts involved had acted without jurisdiction, since the orders of each constitute crimes under the express terms of 26 U.S.C. § 7206(2) and a court can have no jurisdiction to do what Congress has forbidden anyone to do. On January 16, 2018, the Court issued an [Order](#) denying Mrs. Hendrickson's Motion to Vacate, and deeming her Motion to Stay as being moot.

ARGUMENT

1. Plaintiff "United States" and both Judge Nancy Edmunds and Judge Victoria Roberts knew or had reason to know that Doreen Hendrickson does not believe what she was ordered to say on the so-called "amended returns".

Uncontroverted evidence in the record of proceedings before Judge Edmunds clearly and unambiguously establishes that Mrs. Hendrickson does not believe what she was commanded to falsely say and attest by the "amended return" order sought by Plaintiff "United States" and issued over Judge Nancy Edmunds' signature stamp in Case 2:06-cv-11753-NGE-RSW. See [Exhibit 9](#), sworn statements of Doreen Hendrickson entered into the record of proceedings before Judge Edmunds in that matter.

Likewise, uncontroverted evidence in the record of proceedings before this Court clearly and unambiguously establishes that Mrs. Hendrickson does not believe what she was commanded to falsely say and attest by the "amended return"

order issued over Judge Nancy Edmunds signature stamp, or by its reiteration as a "special condition" of supervised release imposed by this Court. See [Exhibit 10](#), additional sworn statements of Doreen Hendrickson which appear in the record of proceedings in *United States v. Hendrickson*, No. 13-cr-20371, along with all those in [Exhibit 9](#).

2. The "amended returns" order and "special condition" of supervised release command the production of returns which Judge Nancy Edmunds and this Court, and the Plaintiff in each case knew or had reason to know are not viewed as "correct" even by the IRS.

A. Plaintiff's reliance on false and fraudulent documents as the basis for the order request makes clear that even the IRS does not believe what Mrs. Hendrickson is ordered to say is "correct".

The order for "amended returns" appeared over Judge Edmunds' signature stamp and the identical order appeared as a "special condition" of supervised release even though the evidence in the record prior to each establishes that the Internal Revenue Service (IRS)-- an agency of the Plaintiff "United States", and its designated expert and responsible agency for determining what is and is not "correct" concerning tax returns and what appears on them-- *did not* believe that what Mrs. Hendrickson is thereby commanded to do is correct. This is made clear by the fact that the Plaintiff in the civil case in which the "amended returns" order was requested-- and whose spokesman is the actual author of the order, (see [Exhibit 2](#))-- had produced only an unsigned, declaredly "informal" pretense of an IRS "Examination Report" created by an anonymous person as its sole purported

basis for alleging any dispute with what appears on Mrs. Hendrickson's freely-made original returns concerning 2002 and 2003. See [Exhibit 3](#).

This failure of the Plaintiff to produce any actual expression of IRS belief in the correctness of its order to Mrs. Hendrickson serves as evidence of the most persuasive kind that, in fact, the IRS believes exactly the opposite. That is, the furnishing of this mere pretense of a determination, rather than an actual report actually offering support to the purported complaint of the Plaintiff, indicates in the most persuasive way that the IRS believes that Mrs. Hendrickson's freely-made original returns are correct, as explained by the U.S. Supreme Court:

"Indeed, as Mr. Justice Brandeis declared, speaking for a unanimous court in the *Tod* case, *supra*, which involved a deportation: "Silence is often evidence of the most persuasive character." 263 U.S. at 263 U. S. 153-154. And just last Term, in *Hale*, *supra*, the Court recognized that "[f]ailure to contest an assertion . . . is considered evidence of acquiescence . . . if it would have been natural under the circumstances to object to the assertion in question." 422 U.S. at 422 U. S. 176. [footnote 3]."

Baxter v. Palmigiano, 425 U.S. 308 (1976)

Just so, the reliance on an unsigned and admittedly "informal" assertion, when "it would have been natural under the circumstances" to provide a formal and signed assertion had it really believed in the "correctness" of what is commanded, is "evidence of the most persuasive character" that the government itself does not believe, and is unwilling to aver, what it wants Mrs. Hendrickson forced to say.²

² At the same time, and in light of the repeated deployment of a euphemistic "correct" throughout the Response to Mrs. Hendrickson's Motion in the name of the United States, and in the Order by the Court in place of the truth which it is

B. The failure of the IRS to create returns as required when "incorrect" returns have been filed also and independently makes clear that the IRS does not believe what Mrs. Hendrickson is ordered to say is "correct".

The government is under an express statutory requirement to produce returns of its own if it really believes Doreen's original returns were "incorrect", under the terms of 26 U.S.C. § 6020(b).³ It has never done so-- a fact of such obvious and universally-recognized evidentiary significance under the circumstances of this case that the prosecutor in Mrs. Hendrickson's second trial lied to the jury in open court about the relevant content of the statute, in an apparent effort to confuse or mislead the jury on this point. She then attempted to keep the misrepresented text from being seen by the jury, as well. See [Exhibit 11](#), consisting of the transcript of these events, the undisputed testimony of Mrs. Hendrickson attesting to the fact

meant to occlude, which is: "saying what someone else wants said on the returns", it must be observed that in the context of a tax return, the *only* thing that is actually "correct" is what the signer believes to be true and correct, and nothing else. It matters not what even the Pope or the President thinks is correct. **Their "correct", or that of any other party, is, by definition and as a matter of law and obvious fact, incorrect on any tax return being signed by someone else.**

³ 26 U.S.C. § 6020(b) (1) Authority of Secretary to execute return:

If any person fails to make any return required by any internal revenue law or regulation made thereunder at the time prescribed therefore, or makes, willfully or otherwise, a false or fraudulent return, the Secretary shall make such return from his own knowledge and from such information as he can obtain through testimony or otherwise.

"Shall" in statutes is mandatory. *Lexecon, Inc. v. Milberg Weiss Bershad Hynes & Lerach*, 523 U.S. 26, 35 (1998) ("The mandatory 'shall' ... normally creates an obligation impervious to judicial discretion.")

that no 6020(b)-mandated returns were ever created by the IRS, and IRS account transcript for the years 2002 and 2003 supporting Mrs. Hendrickson's testimony.

Counterparts of the IRS transcripts in [Exhibit 11](#) (in the forms of "Certificates of Assessment") were introduced into the record in the civil case before Judge Edmunds (as can be seen in [Exhibit 9](#)). They were also put into the record of this Court's proceedings as Government Trial Exhibits 2 and 5 both in October of 2013 and in July of 2014.

In sum, then, all parties involved-- Judge Edmunds, this Court, and those purporting to speak for the Plaintiff United States in both the civil and criminal proceedings involving Mrs. Hendrickson-- knew or had reason to know at the time of the issuance of the orders to Mrs. Hendrickson and of her trial, sentencing and re-sentencing that the IRS was not of the view that Mrs. Hendrickson's original returns are false or "incorrect", and has indicated by both its actions and its inactions that in its view what Mrs. Hendrickson was ordered to say on so-called "amended returns" both by Judge Edmunds and in the "special condition" of supervised release is *incorrect*.

3. Neither the Respondent in the name of the United States nor the Court dispute the contentions that it would be a crime to command Mrs. Hendrickson to create false returns and that no court can acquire or retain jurisdiction as an element or facilitator of the commission of a crime.

A. The Respondent offers no dispute to the fact that ordering Mrs. Hendrickson to create false returns is a crime and that no court can

acquire or retain jurisdiction as an element or facilitator of the commission of a crime.

No dispute is made by those speaking in the name of the United States that it is a crime to attempt to secure false returns. The [Response](#) actually says virtually nothing about this issue at all, despite it being the substance of the Motion to which it purports to be a response. Instead, the document spends nearly all its time arguing that Mrs. Hendrickson's Motion is procedurally-barred, an argument the Court agrees with Mrs. Hendrickson is not the case.

The only thing the Response says otherwise is an exercise in evasions:

"Of course, even if it were not procedurally barred, defendant's claim is without merit. Her fanciful claim is that there was no jurisdiction for the Court to sentence her for violating the terms of her supervised release because the Court was committing a crime by ordering her to file correct tax returns.

(Doc #180, page 8)

As shown, Mrs. Hendrickson has NOT, in fact, been ordered to file "correct tax returns." She has been ordered to file *incorrect* tax returns, even in the eyes of the IRS, and more to the point, *false* tax returns, the measure of which, for purposes of 26 U.S.C. § 7206(2), is whether the signer believes what she is being made to say, not whether anyone else deems those things to be "correct".

The brief remainder of what little is said in the Response concerning the substance of Mrs. Hendrickson's Motion is just as evasive, irrelevant and absurd. There is this ridiculous assertion:

The defendant is wrong. She cites no cases that support her contention that courts may be deprived of jurisdiction under a criminal statute forbidding people to aid in the filing of false tax returns.

Id.

Of course, Mrs. Hendrickson has never spoken of a statute merely forbidding people to "aid in the filing of false tax returns". 26 U.S.C. § 7206(2) forbids "willfully aid[ing] or assist[ing] in, or procur[ing], counsel[ing], or advis[ing] the preparation or presentation" of a fraudulent or false return.⁴ The resort by Respondent to this misrepresentation of the facts and of Mrs. Hendrickson's argument underscores its inability to dispute or defend itself against the crimes it has been committing against her and against the United States (and brings back very starkly to mind the misrepresentation of statutory text in Mrs. Hendrickson's second trial attached hereto as [Exhibit 11](#)).

Further, Respondent's suggestion that it should be necessary to cite to authority in support of the self-evident fact that no court can acquire jurisdiction for the commission or facilitation of a crime, is an insult to its audience. Frankly, the implication of this statement that its author fails to recognize the wrongness of

⁴ Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document...

26 U.S.C. § 7206(2)

a court exercising its power in the commission or facilitation of a crime is appalling and should lead to the disbarment of the writer, in Mrs. Hendrickson's layman's opinion.

The Response finishes its small opposition to the substance of Mrs. Hendrickson's Motion with this;

To the contrary, as the Court stated in its Order denying one of her previous motions in this connection, "the Court's requirement that Hendrickson file the amended returns is the equivalent of the Court requiring Hendrickson to obey the law." Doc. # 135 at 2.

Id.

But as the evidence plainly shows, "the Court's requirement that Hendrickson file the amended returns" is actually "the equivalent of the Court requiring Hendrickson to" *break the law* and file false returns. The definition of a false tax return is one not believed true by its signer:

"...any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which [the signer] does not believe to be true and correct as to every material matter;"

26 U.S.C. § 7206(1)

Notably, even in its compact little exercise in mendacity and evasion, Respondent dares not actually say that a court CAN have jurisdiction to do what the orders of Judge Edmunds and of this Court *actually* do.

B. The Court offers no dispute to the fact that ordering Mrs. Hendrickson to create false returns is a crime and that no court can acquire or retain jurisdiction as an element or facilitator of the commission of a crime.

Like the Respondent, the Court has no authority to cite for the proposition that a court can have jurisdiction to commit or facilitate a crime, a fact that is underscored by its avoidance of the question. For instance, in as much as is said concerning this self-evident contention, the Court says this on page 4 of the [Order](#):

"Hendrickson's argument concerning Judge Edmunds' lack of jurisdiction to order her to file amended tax returns fails. This Court observed in a previous attack on Judge Edmunds' order, that Judge Edmunds was not ordering Hendrickson to file false tax returns, but to obey the law. [Doc. # 135, Pg. 2].

(Doc. #182, p. 4)

But this statement by the Court "that Judge Edmunds was not ordering Hendrickson to file false tax returns" and, by implication, was not violating 26 U.S.C. § 7206(2) is wrong as a matter of fact and law.

Again, a false tax return is one not believed true by its signer:

"...any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which [the signer] does not believe to be true and correct as to every material matter;"

26 U.S.C. § 7206(1)

Further, 26 U.S.C. § 7206(2), in criminalizing efforts to compel someone else to make or submit a false return, removes from consideration the signer's volition in what is being sought or compelled:

"Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under, the internal revenue laws, of a return, affidavit, claim,

or other document, which is fraudulent or is false as to any material matter, **whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document;**"

26 U.S.C. § 7206(2)

All that is needed, then, for the orders to Mrs. Hendrickson to be violations of 26 U.S.C. § 7206(2) is for those involved with them to know or have reason to know that Mrs. Hendrickson does not believe what she is being told to say (making her signature on the jurat a false material matter).

That Mrs. Hendrickson does not believe what she is ordered to say is deeply and broadly in the record, undisputed throughout ten years of proceedings, and is known to all parties, as is thoroughly proven by **Exhibits 9 and 10**. Thus, the orders by Judge Edmunds ARE orders commanding the filing of false returns, and thus also, are not even remotely orders to Mrs. Hendrickson to "obey the law", but are explicitly orders to break the law, as well as being law-breaking in their issuance.

The orders also and independently qualify as violations of 26 U.S.C. § 7206(2) because those involved with them know or have reason to know that what Mrs. Hendrickson is being ordered to say is incorrect, something which is, or should be, known to all parties involved, as laid-out in argument sections **2.A.** and **2.B.** above.

The Court goes on to say:

An “order issued by a court with jurisdiction over the subject matter and person must be obeyed by the parties until it is reversed by orderly and proper proceedings.” *United States v. United Mine Workers of Am.*, 330 U.S. 258, 293 (1947). Judge Edmunds’ order reached the Sixth Circuit several times, and has not been deemed unlawful by any court.

Id.

But as has just been shown, Judge Edmunds' was NOT a "court with jurisdiction over the subject matter", and so the citation to *United Mine Workers* is inapt.

Further, to observe that Judge Edmunds' order "has not been deemed unlawful by any court" is of the same character as the observation by the Respondent that "Hendrickson cites no cases that support her contention that courts may be deprived of jurisdiction under a criminal statute forbidding people to aid in the filing of false tax returns", when what is relevant is Respondent's inability to cite any authority opposing Mrs. Hendrickson's self-evident contention. Just so in the matter of Judge Edmunds' order that Mrs. Hendrickson create and submit false tax returns "ha[ving] not been deemed unlawful by any court".

The silence of any court as to the unlawfulness is not relevant. The unlawfulness is self-evident. What IS relevant is that no court of review which has been presented with the question of whether the order is lawful will say that it is.

The 6th Circuit to which the Court refers is the perfect case in point, having been under a duty to answer the question of whether the order is lawful on three separate occasions and yet *having never addressed the question.* In every

proceeding in which the matter has been at issue the circuit court has either overlooked it and said nothing (*United States v. Hendrickson*, No. 07-1510 (6th Cir. 2008)), misconstrued the orders as "discovery orders" and brushed past them without analysis, holding or declaration (*United States v. Hendrickson*, No. 10-1824, (6th Cir. 2011)) or refused outright to consider the question, under the mantle of "collateral bar doctrine" (*United States v. Hendrickson*, No. 15-1446, (6th Cir. 2016)).

Obviously, the issue is not that no court has stepped up to the plate and slapped-down the self-evidently unlawful criminal ambitions of Respondent and its associates. The issue is that no court has been willing to declare the orders lawful-- *not even this Court*, which has never once said such a thing. Instead, every time the issue has arisen, this Court has pointed to the irrelevant fact that the 6th Circuit has not declared the orders unlawful, just as the Court has done again.

Not once has this or any other court ever said, "the orders of Judge Edmunds commanding Doreen Hendrickson to report as 'income' on amended tax returns the specified earnings of her and her husband and to sign those returns under penalties of perjury attesting that they are true, complete and correct to the best of her knowledge and ability are lawful orders", or said the same with other words. Not once has any court even simply said, "The orders issued by Judge Edmunds to

Doreen Hendrickson are lawful orders." *This is because they are not*, and every court knows it.

The Court finishes the passage on page 4 of its Order with this:

Judge Edmunds had jurisdiction to order Hendrickson to file amended tax returns, and Hendrickson had a duty to abide by the order. "

Id.

But once again the issue is misstated in order to make this assertion. Judge Edmunds did not (merely) "order Hendrickson to file amended tax returns." *Judge Edmunds ordered Hendrickson to file false "amended" tax returns--* and she has no jurisdiction to do so.

Judge Edmunds also ordered Mrs. Hendrickson to file returns that she KNEW Mrs. Hendrickson did not believe true, and therefore KNEW that she was ordering false tax returns. Judge Edmunds also KNEW that no government official had ever declared "correct" what her order commands Mrs. Hendrickson to say, and therefore also KNEW she was ordering false tax returns on other grounds, as well.

The Court's Order goes on with more of the same misrepresentations of the issues and of Mrs. Hendrickson's Motion. On page 5, we find this:

"Moreover, Hendrickson has not cited a single case supporting her proposition that a court cannot order a party to file tax returns."

(Doc. #182, p. 5)

But of course, Mrs. Hendrickson's Motion contains no "proposition that a court cannot order a party to file tax returns." What it contains is the proposition that a court cannot order a party to file *false* tax returns.

Continuing with the same passage from the Order we find this:

"Nor has she cited any case supporting her argument that the court commits a felony when it orders a party to file tax returns, despite that party's belief that she is exempt from filing."

Id.

Again, Mrs. Hendrickson makes no argument "that the court commits a felony when it orders a party to file tax returns, despite that party's belief that she is exempt from filing." Indeed, the word "exempt" appears nowhere in Mrs. Hendrickson's motion; nor is it possible to construe an "exempt" argument from what is said. Further, Mrs. Hendrickson had already filed tax returns for each of the years involved here. What Mrs. Hendrickson DOES argue is that a court commits a felony when it orders a party to file *false* tax returns (and this would be true whether the party believes herself exempt, or doesn't, and even when she WAS exempt, or when she was not).

These portions of the Order are "strawmen"-- the false ascription of arguments which *can* be disputed as an evasion of the actual arguments made, which *cannot*, and which are underscored as being indisputable by the dodge employed to evade them.

The Court finishes the "exempt" passage with one other statement worth some comment:

"Similarly, Hendrickson has offered no viable support for her claim that she is exempt from filing amended tax returns as required."

Id.

In fact, Mrs. Hendrickson provided the Court, as [Exhibit 2 with her Motion](#), a definitive scholarly study by Calvin Johnson, Andrews & Kurth Centennial Professor of Law, Univ. of Texas, Austin, School of Law and T. Keith Fogg, Villanova Univ. School of Law establishing that EVERYONE is "exempt" from any requirement to file amended tax returns-- the law contains no such requirement. Here, the "requirement" is simply an order written by DOJ attorney Robert Metcalfe and appearing over Nancy Edmunds' signature stamp, and repeated in a "special condition" written by this Court, commanding the filing of *false* "amended tax returns"-- something from which, again, EVERYONE is exempt, just as no one is under any Congressionally-mandated duty to file even true "amended returns" under any circumstances.

The last portion of the argument in the Court's Order is, perhaps, the most telling. Also on page 5, as a new paragraph following the one just discussed, is found this:

"Further, Hendrickson's argument that this Court has no jurisdiction to enforce Judge Edmunds' order fails. "The federal courts' subject-matter jurisdiction to hear federal criminal prosecutions comes from 18 U.S.C. §

3231, which grants the district courts of the United States original jurisdiction of all offenses against the laws of the United States.” *McMillan v. Pearson*, 2007 U.S. Dist. LEXIS 41289, *8 (W.D. Tenn. Jun. 5, 2007) (internal citations and quotations omitted). Hendrickson was found guilty of criminal contempt, in violation of 18 U.S.C. § 401(3), an offense against the United States. The Court had jurisdiction to preside over the proceedings and to sentence Hendrickson for criminally failing to file amended tax returns, in violation of a condition of her supervised release.”

(Doc. #182, p. 5)

As the Court says, "jurisdiction of all offenses against the laws of the United States." Plainly, this grant of jurisdiction does not include jurisdiction over what is NOT an offense against the laws of the United States and a refusal to file false tax returns is *not* against the laws of the United States. Nor is this a grant of jurisdiction to commit offenses against the laws of the United States, such as by attempting to induce someone to create and submit false tax returns.

To go on to say that "Hendrickson was found guilty of criminal contempt", as though that undoes the knot, is to wag the dog with its tail. Hendrickson was found "guilty" of failing to create *false* tax returns in response to orders which were the actual offenses against the laws of the United States-- *and were known to be by the court that issued them*. Holding her to trial for her law-obeying refusal was not exercising jurisdiction over "an offense against the laws of the United States". It was participation in Judge Edmunds' crime against the laws of the United States.

The last misrepresentative sentence of this passage puts the cap on the whole sustained effort at evasion:

"The Court had jurisdiction to preside over the proceedings and to sentence Hendrickson for criminally failing to file amended tax returns, in violation of a condition of her supervised release."

What is left out is the very key word: "FALSE". Inserting it into this same sentence puts everything in its proper perspective:

"The Court had jurisdiction to preside over the proceedings and to sentence Hendrickson for criminally failing to file FALSE amended tax returns, in violation of a condition of her supervised release."

The Court's omission of this key word is because it is only by avoiding an accurate and complete description of what Mrs. Hendrickson's trial and sentence were about could it begin that sentence with, "The Court had jurisdiction...". The omission is an admission that the Court actually had no jurisdiction to do what has been done.

Likewise, the inability of the Court to assert that its action and those of Judge Edmunds and the DOJ attorneys involved in all this are not crimes, other than by omitting "false" from every reference to what Mrs. Hendrickson is commanded to do, proves that it has no means or argument by which the criminal nature of what is actually ordered can be disputed.

4. The undisputed evidence clearly shows that to order Mrs. Hendrickson to make returns containing the content dictated by Judge Edmunds and by this Court is to order her to make false returns, a crime under 26 U.S.C. § 7206(2).

All as shown by the foregoing exhibits and arguments.

5. Acts of a court in violation of a statute are inherently acts not pursuant to any grant of authority by Constitution or statute, and are outside the jurisdiction of any court.

“[I]t is well established that federal courts are courts of limited jurisdiction, possessing only that power authorized by the Constitution and statute.”

Hudson v. Coleman, 347 F.3d 138, 141 (6th Cir. 2003).

6. Acts of a court, including all its decrees, rulings, orders and all else, taken without jurisdiction, are void.

“If the trial court was without subject matter jurisdiction of defendant's case, his conviction and sentence would be void ab initio.”

State v. Swiger, 125 Ohio.App.3d 456, (1998);

“[A void judgment is one that] has been procured by extrinsic or collateral fraud, or entered by a Court that did not have jurisdiction over subject matter or the parties.”

Rook v. Rook, 353 S.E. 2d 756 (Va. 1987).

7. A court is required to vacate any outcome of judicial acts which are taken without jurisdiction or void for any other reason.

“[A] court must vacate any judgment entered in excess of its jurisdiction.”

Jordon v. Gilligan, 500 F.2d 701 (6th Cir. 1974);

“[D]enying a motion to vacate a void judgment is a per se abuse of discretion.”

Burrell v. Henderson, et al., 434 F.3d 826, 831 (6th Cir. 2006);

“[S]ubject-matter jurisdiction, because it involves a court’s power to hear a case, can never be forfeited or waived. Consequently, defects in subject-matter jurisdiction require correction regardless of whether the error was raised in district court.”

United States v. Cotton, 535 U.S. 625, 630 (2002);

“A "void" judgment, as we all know, grounds no rights, forms no defense to actions taken thereunder, and is vulnerable to any manner of collateral attack (thus here, by habeas corpus). No statute of limitations or repose runs on its holdings, the matters thought to be settled thereby are not res judicata, and years later, when the memories may have grown dim and rights long been regarded as vested, any disgruntled litigant may reopen old wounds and once

more probe its depths. And it is then as though trial and adjudication had never been.”

Fritts v. Krugh, Sup. Ct. of Michigan, 92 N.W.2d 604, 354 Mich. 97 (1958).

Conclusion

WHEREFORE, Mrs. Hendrickson respectfully MOVES the Court to RECONSIDER her Motion to Vacate, and for Stay of Execution and Other Relief, and VACATE her conviction in light of the foregoing facts and law. Those facts and law make clear that the failure of the Court to accurately and appropriately interject "false", as in, "ordered to create and submit *false* amended tax returns", into its reasoning and ruminations in consideration of the orders made to Mrs. Hendrickson's was a palpable defect which misled the Court to an incorrect conclusion.

Further, the Court's ruling that Mrs. Hendrickson's Motion to Stay could be mooted by its ruling on the Vacate aspect of the motion reflects a misunderstanding of the motion on that point, in which Mrs. Hendrickson sought a stay of execution through the entirety of adjudication of her Motion to Vacate, meaning through the appellate process. If the Court decides to not Vacate, then it should recognize the unique and serious nature of the issues presented, as well as that actual nature of Mrs. Hendrickson's motion regarding the stay of execution and GRANT her motion on that point at least, STAYING the execution of its sentence

imposed on September 8, 2017 until her Motion to Vacate is fully adjudicated through the appellate courts.

Respectfully submitted this 26th day of January, 2018,

Doreen M. Hendrickson, *in propria persona*