

### **EXHIBIT 3**

Trial transcript excerpt in which US attorney and prosecutor Melissa Siskind and presiding Judge Victoria Roberts misrepresent the content of 26 U.S.C. § 6020(b) in open court during the trial of Doreen Hendrickson.

This is followed by the misrepresented statutory text, Doreen's undisputed testimony that no 6020(b) returns have ever been produced by the government concerning the years involved (which Siskind and Roberts knew would be coming when making the false statements, because the issue had arisen in Doreen first trial), and IRS transcripts supporting Doreen's testimony.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

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

UNITED STATES OF AMERICA,

Case No. 13-20371

-vs-

DOREEN HENDRICKSON,

Detroit, Michigan

Defendant.

July 23, 2014

-----/

TRANSCRIPT OF TRIAL - VOLUME THREE  
BEFORE THE HONORABLE VICTORIA A. ROBERTS  
UNITED STATES DISTRICT COURT JUDGE, and a Jury.

APPEARANCES:

For the Government:

Melissa Siskind, Esq.

Jeffrey McLellan, Esq.

For the Defendant:

Doreen Hendrickson, Pro Per

Standby Counsel:

Andrew Wise, Esq.

Proceedings taken by mechanical stenography, transcript  
produced by computer-aided transcription

TABLE OF CONTENTS

<u>WITNESSES:</u>	<u>PAGE</u>
<u>ROBERT METCALFE (Government)</u>	
Cross-Examination by Mrs. Hendrickson	5
Redirect-Examination by Ms. Siskind	57
<u>DANIEL APPLGATE (Government)</u>	
Direct-Examination by Ms. Siskind	61
Cross-Examination by Mrs. Hendrickson	90
Redirect-Examination by Ms. Siskind	104
<u>RULE 29 MOTION</u>	
By Mrs. Hendrickson	108
Response By Ms. Siskind	109
Response by Mrs. Hendrickson	110

1 establish that you had a tax liability for 2002 and 2003.

2 Q. Although I think wouldn't it have to be a little more precise than -- I mean not  
3 just saying this is not a formal audit or examination, wouldn't you want someone who's  
4 going to sign something to be a little more precise than that? Don't worry about it.

5 This is our number 552. Would you identify this please?

6 A. Yes. It appears to be a -- are you talking about the highlighted portion?

7 Q. No, just what it is.

8 A. Okay. It appears to be a copy -- it appears to be a copy of two provisions of  
9 the Internal Revenue Code, Section 6020 and 6065.

10 Q. Thank you. Move for admission please.

11 MS. SISKIND: Objection, Your Honor. Relevance. If the Court looks at  
12 this document, it relates to the failure to file tax returns which was not an issue in this  
13 case as the Defendants filed tax returns.

14 MRS. HENDRICKSON: That is not correct.

15 THE COURT: Well, you want the Jury to have for its consideration  
16 provisions of a law?

17 MRS. HENDRICKSON: Yes.

18 THE COURT: And that's not within their realm. They are determining  
19 facts.

20 MRS. HENDRICKSON: Can you take judicial notice of it? It's a statute.

21 THE COURT: Do you want to ask him a question about that? It doesn't  
22 have to be admitted into evidence, but I'm not admitting law into evidence. The Jury  
23 will get the instructions on the law from the Court.

24 MRS. HENDRICKSON: Well, can you take judicial notice of it? It is law.

25 THE COURT: What is your question? May I see it?

1 MRS. HENDRICKSON: Yes. I have a couple of things, because it's not  
2 just failure to file.

3 THE COURT: This just says the Secretary -- and I don't know who this  
4 Secretary is -- has permission under the law to prepare tax returns if people don't file  
5 their returns.

6 MRS. HENDRICKSON: It's the Secretary of Treasury and it says shall  
7 make a return if someone doesn't file or files false or fraudulent returns.

8 THE COURT: This isn't -- do you have a question for Mr. Metcalfe?

9 MRS. HENDRICKSON: Yes I do.

10 THE COURT: What is the question?

11 MRS. HENDRICKSON: Do you want me to say it quietly?

12 THE COURT: You can say it out loud. I would like to know how this  
13 factors into a question that you have for him.

14 Q. (By Ms. Hendrickson continuing) Okay. Shall make is what this statute --

15 THE COURT: What is your question to Mr. Metcalfe?

16 MRS. HENDRICKSON: Can you point to where in the record of events  
17 prior to your suit these returns appear that were prepared by somebody who is  
18 alleging that we filed false returns? If the statute says they shall make one, they  
19 never did.

20 THE COURT: Okay. You're standing here testifying and so I would --

21 MRS. HENDRICKSON: I'm sorry.

22 THE COURT: I would like for you -- not to me -- direct your question to  
23 Mr. Metcalfe and let's see if there's an objection about the question, all right?

24 MRS. HENDRICKSON: Can he read this?

25 THE COURT: I already read it. I read it. Can he read that? Sure.

Here is the statute Doreen was trying to introduce, and about the content of which both US Attorney Melissa Siskind and trial judge Victoria Roberts lied in the hearing of the jury, while holding this text in their hands:

**26 U.S.C. § 6020 Returns prepared for or executed by Secretary**

...

**(b) Execution of return by Secretary**

**(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 therefor, 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.

**(2) Status of returns**

Any return so made and subscribed by the Secretary shall be prima facie good and sufficient for all legal purposes.

(This related statute was also part of the exhibit:

**26 U.S.C. § 6065 Verification of returns**

Except as otherwise provided by the Secretary, any return, declaration, statement, or other document required to be made under any provision of the internal revenue laws or regulations shall contain or be verified by a written declaration that it is made under the penalties of perjury.)

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

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

UNITED STATES OF AMERICA,

Case No. 13-20371

-vs-

DOREEN HENDRICKSON,

Detroit, Michigan

Defendant.

July 24, 2014

-----/

TRANSCRIPT OF TRIAL - VOLUME FOUR  
BEFORE THE HONORABLE VICTORIA A. ROBERTS  
UNITED STATES DISTRICT COURT JUDGE, and a Jury.

APPEARANCES:

For the Government:

Melissa Siskind, Esq.

Jeffrey McLellan, Esq.

For the Defendant:

Doreen Hendrickson, Pro Per

Standby Counsel:

Andrew Wise, Esq.

Proceedings taken by mechanical stenography, transcript  
produced by computer-aided transcription

TABLE OF CONTENTS

<u>WITNESSES:</u>	<u>PAGE</u>
<u>HAROLD O'BOYLE (Defense)</u>	
Direct-Examination by Mrs. Hendrickson	12
Cross-Examination by Mr. McLellan	22
Redirect-Examination by Mrs. Hendrickson	25
<u>GREG BELCHER (Defense)</u>	
Direct-Examination by Mrs. Hendrickson	26
<u>TONY WRIGHT (Defense)</u>	
Direct-Examination by Mrs. Hendrickson	29
Cross-Examination by Ms. Siskind	31
Redirect-Examination by Mrs. Hendrickson	32
<u>BRIAN WRIGHT (Defense)</u>	
Direct-Examination by Mrs. Hendrickson	33
Cross-Examination by Ms. Siskind	37
Redirect-Examination by Mrs. Hendrickson	37
<u>KATHRYN HENDRICKSON (Defense)</u>	
Direct-Examination by Mrs. Hendrickson	39
Cross-Examination by Ms. Siskind	40
Redict-Examination by Mrs. Hendrickson	42
<u>DOREEN HENDRICKSON (Defense)</u>	
Direct-Examination by Mr. Wise	46



1 Q. Why is that?

2 A. Repeat the first part.

3 Q. I said why?

4 A. Oh, the first part of that question.

5 Q. Was whether or not your doubts about the correctness and sincerity -- did the  
6 existence of these programs, the fact that refunds were issued to you, that you  
7 received no Notice of Deficiency or any indication that there was a problem with your  
8 2002/2003 tax returns cause you to have any doubts about the correctness and  
9 sincerity of the grounds upon which Judge Edmunds issued her Order?

10 A. Absolutely. I don't think there were valid grounds for having that ruling at all. I  
11 don't think there were valid grounds for filing the lawsuit.

12 Q. And I'm going to ask you to take a look at Defendant's Exhibit 552 please.

13 A. I have it.

14 Q. And again without telling us the contents, could you describe what that is?

15 A. It's a tax code statute.

16 Q. And it's Section 6020 of Title 26.

17 A. It is.

18 Q. And you were familiar with this statute?

19 A. I'm very familiar with it.

20 Q. And you were familiar with it prior to 2007 when Judge Edmunds entered her  
21 Order?

22 A. Yes, I was.

23 Q. Your Honor, I move for the admission of Defendant's 552.

24 MS. SISKIND: Your Honor, I think additional foundation is needed about  
25 how this Order -- how this statute bears on this case.

1 THE COURT: More foundation, Mr. Wise, please.

2 Q. (By Mr. Wise continuing) At any time did the IRS prepare a tax return on its  
3 own for you and Mr. Hendrickson in this case?

4 A. It did not.

5 Q. And in fact, this statute, at least as you read it, provides that the Secretary of  
6 the Internal Revenue shall make such a return if he believes your return is false, is  
7 that correct?

8 A. That is correct.

9 Q. Move its admission, Your Honor.

10 MS. SISKIND: I believe Mrs. Hendrickson has now testified to what it  
11 says. I don't see the need to be cumulative to put the actual document -- the statute  
12 into evidence.

13 THE COURT: I'll allow it in; 552 is in.

14 Q. (By Mr. Wise continuing) Could you read the highlighted portion?

15 A. Yes. The statute is 26 U.S.C. Section 6020: Returns prepared for or executed  
16 by Secretary. That's the Secretary of Treasury. B, execution of return by Secretary.  
17 One, authority of Secretary to execute return. If any person fails to make any return  
18 required by any Internal Revenue law or regulation made thereunder at the time  
19 prescribed therefore, or makes willfully or otherwise a false or fraudulent return, the  
20 Secretary shall make such return from his own knowledge and from such information  
21 as he can obtain through testimony or otherwise. And the shall make is kind of  
22 important because it's my understanding that during -- when they're crafting  
23 legislation, shall make isn't an option. When it says shall make, they're to do it. Two,  
24 status of returns: Any returns so made and subscribed by the Secretary shall be  
25 prima facie good and sufficient for all legal purposes.

1 Q. So you already answered the question while you were reading this, but you  
2 found the use of the term shall in that statute significant?

3 A. I did, because if there was a problem with my return, if it was false or fraudulent  
4 in any way, then it's incumbent upon the Secretary to prepare a return based on his  
5 own knowledge and file it. I may dispute that in some kind of court or hearing or  
6 whatever, but that's what he shall do. It's not an option. That's the method of dealing  
7 with first off, the first way to deal with false or fraudulent returns or if someone just  
8 didn't bother filing one and they were supposed to.

9 Q. To the best of your knowledge, has the IRS or the Secretary of the Treasury or  
10 anyone ever created a return of its own under this statute?

11 A. Not for my husband and I and not for me individually.

12 Q. And that's true for tax year 2002?

13 A. Correct.

14 Q. Tax year 2003?

15 A. Correct.

16 Q. Tax year 2008?

17 A. Yes.

18 Q. Does the failure or does the fact that the Government has not made such a  
19 return considering this statute, cause you to come to any conclusions about how it  
20 really views your original 2002/2003, 2008 income tax returns?

21 A. It would appear that my income tax returns for those three years are fine. I  
22 have never had them prepare a return for me, so they didn't slip through the cracks  
23 and they didn't prepare a return for me.

24 Q. Now when the Government brought the lawsuit before Judge Edmunds  
25 seeking injunction in this case against you and your husband, Peter in 2006, were

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
-----------------------------------------------

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
-----------------------------------------------