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A Michigan woman is calling on Governor Rick Snyder to intervene and protect her from being put in a federal prison after what she calls a crudely engineered criminal conviction for her refusal to comply with unlawful orders of a federal court—orders commanding her not just *that* she must testify, but *what she must say*.

Doreen Hendrickson was charged two years ago with criminal contempt of court for refusing to comply with DOJ- and IRS-requested orders from a federal court in 2007. The court commanded Hendrickson to amend her freely-made tax returns for 2002 and 2003 with content dictated by the tax agency, by which she would be made to declare that all her earnings for those years are subject to the income tax. She eventually did submit the amended returns, but with a declaration that she had been coerced. The DOJ told the judge that the IRS could not process her returns under those circumstances.

The judge then ordered Mrs. Hendrickson to sign the dictated-content forms declaring under oath that she personally believes what she has been ordered to say, and to conceal the fact that the words are not her own. Such orders have never been made to an American before in history, whether in regard to a tax return or any other kind of document or testimony. “This is not a tax case. This is about my right to be in charge of my own testimony, to speak my conscience, and to protect my own property interests in a legal contest, even when that contest is with my government,” Hendrickson says. “If the court can force me to amend my return, put numbers on it dictated by the IRS that I know aren’t correct, and make me *hide* the fact that I was coerced, then you might as well set fire to the Bill of Rights.”

Mrs. Hendrickson has consistently said she doesn't believe that all of her earnings are, in fact, taxable-- a view the IRS itself took when first presented with her original returns, and which it has never contradicted over any agency official's signature. In fact, even now, many years since those original returns were filed and many years since Mrs. Hendrickson was ordered to change them, the United States Department of Treasury records continue to agree with Hendrickson's original figures.

Mrs. Hendrickson has testified to her actual beliefs on affidavits and in live testimony under oath in every hearing and trial that has been held concerning the matter. The government has never produced any evidence to the contrary, always simply arguing that she *ought* to believe differently because the IRS wants her to, and because the judge appears to believe what Hendrickson is being ordered to say.

Mrs. Hendrickson views the orders made to her to be violations of her right to control the content of her own speech, and of her right to due process, since the orders demand that she declare agreement with her adversary's position on the taxable character of certain kinds of earnings-- a matter which otherwise would likely be in dispute in future litigations between her and the United States.

Mrs. Hendrickson also views the orders as a violation of her right to refuse to be a witness against herself, since being forced to declare something contradicting her prior-filed returns now would not only compel her to commit perjury today, but would amount to a declaration that her previously-made testimony was false.

Mrs. Hendrickson strenuously argues that the orders she is accused of disobeying are unlawful, and

therefore her refusal cannot be criminal contempt. After all, the statute she is accused of violating, specifically qualifies that it is disobedience of a *lawful* order that is punishable.

The government attorneys and the judge that presided over her trials apparently agree. At the government's urging the judge instructed Mrs. Hendrickson's jury that it must disregard the unlawfulness or unconstitutionality of the orders when deciding whether she was guilty of criminal contempt for resisting them.

The judge also instructed the jury that it need not unanimously find that Hendrickson actually did either of the two distinct alleged acts of contempt with which she was charged—another unprecedented feature of her trial. The trial ended in November, 2013 in a hung jury, and the government then tried again in July of 2014. At the close of the second trial, her jury, thus instructed, declared Mrs. Hendrickson to be guilty.

On April 9, 2015, Judge Victoria Roberts of the U.S. District Court in Detroit sentenced Mrs. Hendrickson to 18 months in prison. Mrs. Hendrickson was ordered to surrender herself into federal custody within 60 days—*IF she submitted new amended returns with the government's numbers and without any hint that they were coerced or disclaimed*—otherwise, she would be forced to surrender within 30 days. Thus, the court continues to pressure Mrs. Hendrickson not only to give up her civil rights, but to commit a felony by filing false tax returns.

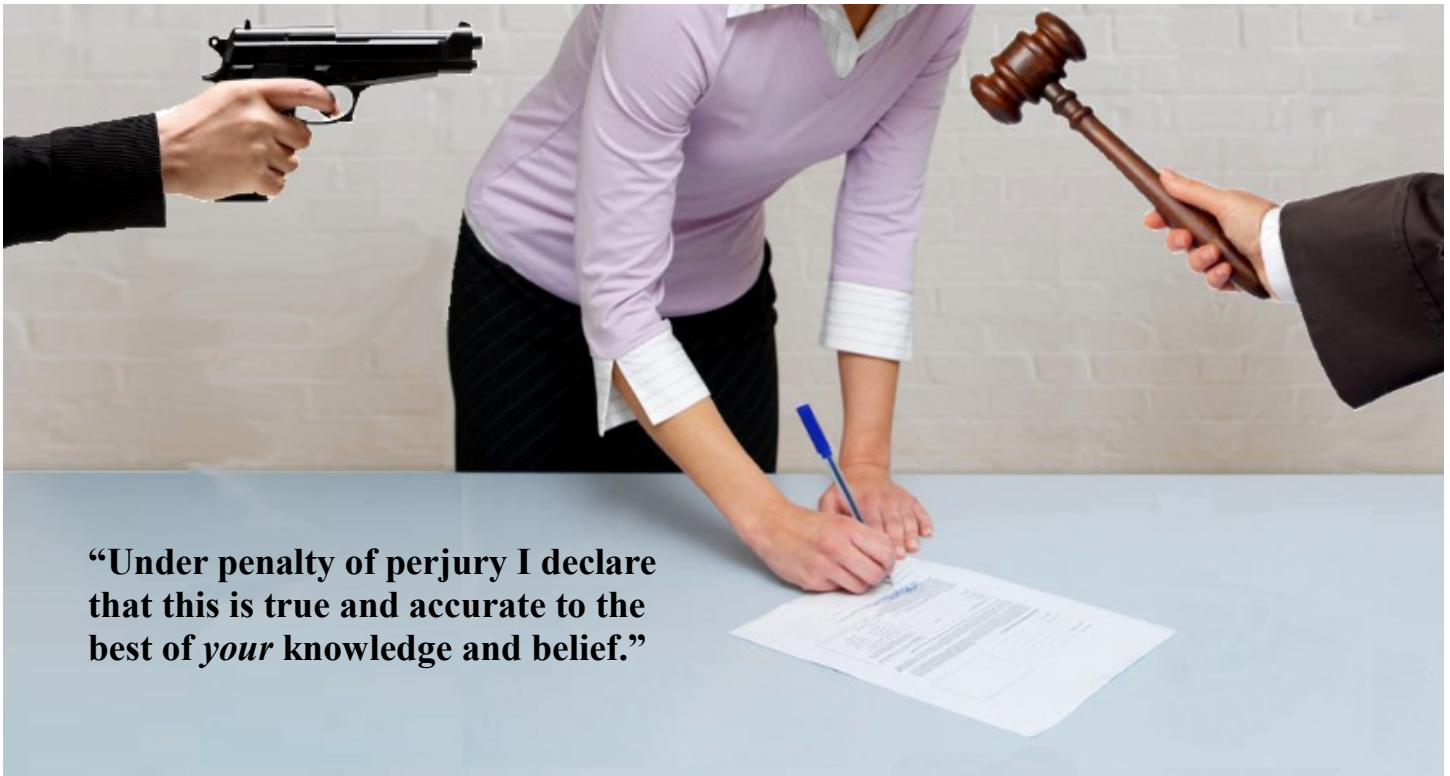
“This case is unprecedented. Mrs. Hendrickson is appealing, and we are confident that the Sixth Circuit will do the right thing and see this trial and conviction as unsupportable in a free society,” said her attorney, Mark Cedrone of Philadelphia. Fearing, however, that she will be made to suffer this penalty even while waiting for her appeal to be heard, Mrs. Hendrickson has asked Michigan's Governor Rick Snyder and Attorney General Bill Schuette to stand in vindication of her Constitutionally-secured rights between her and the federal officials.

Governor Snyder and AG Schuette have not yet responded to Mrs. Hendrickson's request.

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Questions concerning the ongoing federal proceedings should be directed to Mrs. Hendrickson's counsel at mec@cedrone-mancano.com



“Under penalty of perjury I declare that this is true and accurate to the best of *your* knowledge and belief.”

Because the federal government can legally require a person to provide sworn testimony the 5th Amendment includes an explicit guarantee that he (or she) shall not “be compelled in any criminal case to be a witness against himself” (or herself.)

But what if a sworn statement is provided as required, but the government challenges the accuracy of what it says?

The answer seems self-evident. Anyone who knowingly and willfully provides testimony under oath that contains provable misstatements of fact should expect to be charged with perjury. Indeed, most of us would be hard put to imagine any other government recourse. Which means, I suppose, that none of us is imaginative enough to get a job at DOJ — where prosecutors devised an amazing (make that unbelievable) alternative.

In just such a circumstance Justice Dept. attorneys recently sought — and were granted — a federal court order requiring a person whose testimony they claimed was factually inaccurate to change her sworn statement to say what they wanted it to say. The court order included a mandate that she sign the government-dictated statement under penalty of perjury and explicitly prohibited her from including any disclaimer. She was ordered to attest that the revised version was true and accurate to the best of her knowledge and belief!

Here’s a situation Joseph Heller would have loved. Even if the government is correct and she in error about the disputed facts, signing this second statement would provide irrefutable evidence that one or the other of her statements must necessarily have been falsely sworn. Q.E.D.

Then there is, of course, the exquisite irony that in compelling her to swear to this revised testimony — which all concerned are, of course, acutely aware is not her own — the court is

actually ordering someone to commit perjury!

In cornering the defendant with this Hobson’s Choice the DOJ neatly sidestepped the twin challenges of having to prove both that her original testimony was false and that she could not have had a good faith belief that it wasn’t. Instead they simply charged her with contempt of court for refusing to comply with the order that she swear to a statement she neither made nor believed to be true.

Any who think this entire scenario is too bizarre to be true should look into US v. Doreen Hendrickson (Case No. 13-cr-20371). Public records show that on July 25th of last year Mrs. Hendrickson was convicted of criminal contempt of court for which she was just sentenced on April 9th to a term of 18 months in a federal prison. Given 60 days to report, her attorneys are frantically working on an appeal while friends and family mount a campaign to get the Michigan governor and/or attorney general to intervene in defense of one of our fellow citizens against this blatantly unconstitutional attack by the federal government.

Incidentally, the court added a requirement that Mrs. Hendrickson must sign her name to the government dictated testimony, attesting that it is her own, within 30 days or report for immediate imprisonment.

The feds certainly seem determined to get this woman to officially and publicly recant.

Perhaps it’s like the witch trials during the Inquisition where confession was thought to bring the accused some measure of cleansing redemption. Those were certainly the good old days for prosecutors — no need to twist the law into grotesque contortions when you can just twist the victim’s body on the rack.