

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

-vs.-

Civil Action No. 06-11753
Hon. Nancy G. Edmunds

PETER ERIC HENDRICKSON and
DOREEN M. HENDRICKSON,

Defendants.

_____ /

PLAINTIFF'S MOTION FOR ORDER TO SHOW CAUSE

The plaintiff, the United States of America, respectfully moves this Court for an order directing the defendants, Peter Eric Hendrickson and Doreen M. Hendrickson, to respond to the Plaintiff's Motion for Summary Judgment (doc. # 9) that was filed in the above-captioned civil action on July 13, 2006, or show cause why summary judgment (including the entry of the requested permanent injunction) should not be entered in favor of the United States of America.

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UNITED STATES DISTRICT COURT
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UNITED STATES OF AMERICA,

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PETER ERIC HENDRICKSON and
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Defendants.

**BRIEF IN SUPPORT OF THE
PLAINTIFF'S MOTION FOR ORDER TO SHOW CAUSE**

The United States commenced this action on April 12, 2006, to recover the federal tax refunds made to the defendants, Peter Eric Hendrickson and Doreen M. Hendrickson (“defendants” or “the Hendricksons”) for the 2002 and 2003 tax years, and to obtain a permanent injunction prohibiting defendants from filing or continuing to file federal income tax returns that falsely claim that they received “zero” or no taxable income. On July 13, 2006, the United States moved for summary judgment pursuant to Fed. R. Civ. P. 56(c) (doc. #9). The motion was based on the pleadings, the Declarations of Kim Halbrook, Shauna Henline, and Terry Grant, and the exhibits attached to those Declarations (including the W-2 Wage and Tax Statements issued to Peter Eric Hendrickson by his employer for the 2002 and 2003 tax years).

Under E.D. Mich. LR 7.1(d)(1)(B), “[a] response to a dispositive motion must be filed within 21 days service of the motion.” A motion for summary judgment is a dispositive motion under E.D. Mich. LR 7.1(d)(1)(A). Defendants, who had until August 3, 2006, to respond to the plaintiff’s motion for summary judgment, have instead chosen to ignore it and the local rules.

It is not unjustifiably onerous to require *pro se* parties such as the defendants in this case to respond in a timely fashion to proper motions for summary judgment. Accordingly, the United States respectfully requests that the Court enter an order requiring the defendants to respond to the Plaintiff's Motion for Summary Judgment (doc. # 9) within 10 days or show cause why judgment should not be entered in favor of the United States in this erroneous refund suit and action for a permanent injunction under section 7402 of the Internal Revenue Code (26 U.S.C.) ("IRC"). Prompt resolution of this matter is of considerable importance to tax-law administration, since defendant Peter Hendrickson devotes considerable effort to trying to persuade others to adopt his illegal tactics. *See, e.g.,* www.losthorizons.com and www.losthorizons.com/Forum.¹

"A summary judgment nonmovant who does not respond to the motion is relegated to [his] unsworn pleadings, which do not constitute summary judgment evidence." *Brookman v. Shubzda*, 945 F. Supp. 999, 1002 (N.D. Tex. 1996), citing *Solo Serve Corp. v. Westowne Assocs.*, 929 F.2d 160, 165 (5th Cir. 1991). The defendants have not yet filed an answer in this case, and their claim (as set forth on their federal income tax returns) that Peter Eric Hendrickson earned no wages in 2002 and 2003 is objectively frivolous. *See Commissioner v. Martin*, 756 F.2d 38 (6th Cir. 1985). Because the defendants' position is frivolous, and because they have adduced no evidence in support of their position, all of the evidence in this case supports the entry of

¹ For example, the "losthorizons" website falsely asserts that "[w]hat is called "income" in the internal revenue laws (that is, what is taxed under those laws) is NOT "money" or "receipts" or "earnings", etc. It is the exercise of federal privilege, which is measured, for purposes of determining the tax, by the receipts brought in by that exercise. Thus, it is only receipts resulting from the exercise of federal privilege that are relevant to those laws and the related taxes."

summary judgment in favor of the United States in this action. Therefore, if the defendants persist in their refusal to respond to the motion for summary judgment after they have been directed to respond to it, judgment (including a permanent injunction prohibiting defendants from filing or continuing to file federal income tax returns that falsely claim that they received “zero” or no taxable income) should be entered against them.

Respectfully submitted this 15th day of August, 2006.

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CERTIFICATE OF SERVICE

I hereby certify that on August 15, 2006, I electronically filed the foregoing **PLAINTIFF'S MOTION FOR ORDER TO SHOW CAUSE** and **BRIEF IN SUPPORT OF PLAINTIFF'S MOTION FOR ORDER TO SHOW CAUSE** with the Clerk of the Court using the CM/ECF system. I hereby certify that I have mailed by United States Postal Service the documents to the following non CM/ECF participants:

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