for filing motions to "20 days after the superseding indictment is returned," which the court assumed would be two weeks from September 22. The court subsequently issued a written order giving Benson's attorney until October 26 to file pretrial motions, and another order ruling on the already-pending pretrial motions.

[*607] The problem arises in this case because the government did not file the superseding indictment until October 31. Benson's attorney did not file any pretrial motions before then, based on the logical conclusion that there was no point in filing motions until he knew what was in the superseding indictment. On November 3, the **[**22]** court extended the deadline for filing motions. Benson ultimately filed several motions, one of which was a motion to dismiss for violating the Speedy Trial Act.

The district court denied Benson's motion to dismiss. We agree with that decision. The district court's written order specifically set aside the period from September 22 until October 26 to file pretrial motions. This court has held several times that [HN4] any time the district court expressly allows for filing motions is excludable under the Speedy Trial Act. See, e.g., *United States v. Barnes, 909 F.2d 1059, 1065 (7th Cir. 1990); United States v. Piontek, 861 F.2d 152, 154 (7th Cir. 1988); United States v. Montoya, 827 F.2d 143, 153 (7th Cir. 1987); United States v. Tibboel, 753 F.2d 608, 610 (7th Cir. 1985).* Therefore, the 34-day period between September 22 and October 26 was excludable. Even if the period from October 26 until November 3 (the date the district court extended the motions filing period) is counted as time running on the Speedy Trial Act clock, only eight of the 35 days left on the clock on September 22 expired. Since Benson does **[**23]** not challenge the excludability of any other time periods, there was no Speedy Trial Act violation.

B. Validity of the Sixteenth Amendment

Benson argues that he did not need to file tax returns or pay income taxes because the Sixteenth Amendment was not properly ratified. (Although this is a typical "tax protester" argument, see, e.g., *United States v. Thomas, 788 F.2d 1250, 1253 (7th Cir. 1986),* Benson's failure to file returns had nothing to do with any general tax protest, and this case is not a tax protester case.) The district court denied Benson's request for an evidentiary hearing on this issue and refused to hear any Sixteenth Amendment argument.

As the district court noted, we have repeatedly rejected the claim that the Sixteenth Amendment was improperly ratified. See, e.g., *United States v. Foster, 789 F.2d 457, 461-63 (7th Cir. 1986); Thomas, 788 F.2d at 1253; United States v. Ferguson, 793 F.2d 828, 831 (7th Cir. 1986); Lysiak v. C.I.R., 816 F.2d 311, 312 (7th Cir. 1987)* (per curiam). Accord *United States v. Sitka, 845 F.2d 43 (2d Cir. 1988); United States v. Stahl, 792 F.2d 1438 (9th Cir. 1986).* **[**24]** One would think this repeated rejection of Benson's Sixteenth Amendment argument would put the matter to rest. But Benson seizes on language in *Foster* in which, after rejecting the Sixteenth Amendment argument, we stated that "an exceptionally strong showing of unconstitutional ratification" would be necessary to show that the Sixteenth Amendment was not properly ratified. *789 F.2d at 463.* Benson is the co-author of *The Law That Never Was*, a book that purports to "review the documents concerning the states' ratification of the Sixteenth Amendment" and to show "that only four states ratified the Sixteenth Amendment [and that] the official promulgation of the amendment by Secretary of State Knox in 1913 is therefore void." *Thomas, 788 F.2d at 1253.* Benson insists that as the co-author of *The Law That Never Was*, and the man who actually reviewed the state documents "proving" improper ratification, he is uniquely qualified to make the "exceptionally strong showing" we spoke of in *Foster*. Because of this, Benson insists, the district court should have at least granted him an evidentiary hearing on the Sixteenth Amendment issue.

Benson **[**25]** is wrong. In *Thomas*, we specifically examined the arguments made in *The Law That Never Was*, and concluded that "Benson ... did not discover anything." We concluded that Secretary Knox's declaration that sufficient states had ratified the Sixteenth Amendment was conclusive, and that "Secretary Knox's decision is now beyond review." See *788 F.2d at 1254.* It necessarily follows that the district court correctly refused to hold an evidentiary hearing; no hearing is necessary to consider an issue that is "beyond review."

[*608] *C. Denial of Benson's post-trial motions*

After the court entered the jury's verdict, Benson filed a "Motion to Dismiss or, in the Alternative, for a New Trial," pursuant to Fed. R. Civ. P. 33. In that motion, Benson argued that the court was required to set aside the verdict because the government knowingly presented perjured testimony from several witnesses, including Marie Meinardi, who testified that she had employed Benson as a bartender in 1971 and 1972. Benson also argued alternatively that the court was required to hold a new trial because the verdict was against the weight of the evidence. In particular, Benson attacked the credibility **[**26]** of government witnesses Rhodes, who testified about Benson's dealings with Underwriters, and Dunn, who testified among other things that Benson had admitted defrauding the Social