KEVIN V. RYAN (CSBN 118321)
United States Attorney

UNITED STATES DISTRICT COURT FOR THE

NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA, Plaintiff, v. JEFFREY SCOTT EVANS and ELAINE MARIE EVANS, Defendants.	No. CR 03-247-VRW VIOLATIONS: 26 USC § 7201 - Tax Evasion SAN FRANCISCO VENUE

SUPERCEDING INDICTMENT

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7201)

On or about April 14, 1997, in the Northern District of California, the defendants

JEFFREY SCOTT EVANS and ELAINE MARIE EVANS,

then residents of Walnut Creek, California, did willfully and knowingly attempt to evade and defeat the income tax due and owing by defendants to the United States of America for the calendar year 1995 by preparing, signing, and mailing or otherwise delivering, and causing to be prepared, signed and mailed or otherwise delivered, a false and fraudulent individual income tax return, which return was filed with the Internal Revenue Service, wherein it was stated that the tax due to the United States for the calendar year 1995 was $0.00 (zero dollars), whereas, as they then and there well knew and believed, their taxable income for the said calendar year was substantially in excess of that stated

thereon and that upon said additional taxable income a substantial additional tax was due and owing to the United States of America.

In violation of Title 26, United States Code, Section 7201.

COUNT TWO: (26 U. S.C. § 7201)

On or about April 15, 1997, in the Northern District of California, the defendants

JEFFREY SCOTT EVANS and ELAINE MARIE EVANS,

who were husband and wife, and who were residents of Walnut Creek, California, well-knowing and believing the following facts: that during the calendar year 1996 they had and received taxable income, computed on the community property basis, in the sum of, $24,532 and $32,328 respectively; that upon said taxable income there was owing to the United States of America by each defendant an income tax of $14,753 and $6,445, respectively; they did willfully attempt to evade and defeat the said income tax due and owing by each of them to the United States of America for said calendar year by failing to make separate individual income tax returns or a joint individual income tax return on or before April 15, 1997, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income taxes, and by concealing and attempting to conceal from all proper officers of the United States of America their true and correct income.

In violation of Title 26, United States Code, Section 7201.

COUNT THREE: (26 U. S.C. § 7201)

On or about April 15, 1998, in the Northern District of California, the defendants

JEFFREY SCOTT EVANS and ELAINE MARIE EVANS,

who were husband and wife, and who were residents of Walnut Creek, California, well-knowing and believing the following facts: that during the calendar year 1997 they had and received taxable income, computed on the community property basis, in the sum of $15,993 and $23,835, respectively; that upon said taxable income there was owing to the United States of America by each defendant an income tax of $12,779 and $3,993, respectively; they did willfully attempt to evade and defeat the said income tax due and owing by each of them to the United States of America for said calendar year by failing to make separate individual income tax returns or a joint individual income tax return on or before April 15, 1998, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to

the Internal Revenue Service said income taxes, and by concealing and attempting to conceal from all proper officers of the United States of America their true and correct income.

In violation of Title 26, United States Code, Section 7201.

COUNT FOUR: (26 U. S.C. § 7201)

On or about April 15, 1999, in the Northern District of California, the defendants

JEFFREY SCOTT EVANS and ELAINE MARIE EVANS,

who were husband and wife, and who were residents of Walnut Creek, California, well-knowing and believing the following facts: that during the calendar year 1998 they had and received taxable income, computed on the community property basis, in the sum of $19,989 and $28,187, respectively; that upon said taxable income there was owing to the United States of America by each defendant an income tax of $13,592 and $5,136, respectively; they did willfully attempt to evade and defeat the said income tax due and owing by each of them to the United States of America for said calendar year by failing to make separate individual income tax returns or a joint individual income tax return on or before April 15, 1999, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income taxes, and by concealing and attempting to conceal from all proper officers of the United States of America their true and correct income.

In violation of Title 26, United States Code, Section 7201.

COUNT FIVE: (26 U. S.C. § 7201)

On or about April 15, 2000, in the Northern District of California, the defendants

JEFFREY SCOTT EVANS and ELAINE MARIE EVANS,

who were husband and wife, and who were residents of Walnut Creek, California, well-knowing and believing the following facts: that during the calendar year 1999 they had and received taxable income, computed on the community property basis, in the sum of $16,539 and $24,964, respectively; that upon said taxable income there was owing to the United States of America by each defendant an income tax of $13,328 and $4,195, respectively; they did willfully attempt to evade and defeat the said income tax due and owing by each of them to the United States of America for said calendar year by failing to make separate individual income tax returns or a joint individual income tax return on or before April

15, 2000, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income taxes, and by concealing and attempting to conceal from all proper officers of the United States of America their true and correct income .

In violation of Title 26, United States Code, Section 7201.

COUNT SIX: (26 U. S.C. § 7201)

On or about April 15, 2001, in the Northern District of California, the defendants

JEFFREY SCOTT EVANS and ELAINE MARIE EVANS,

who were husband and wife, and who were residents of Walnut Creek, California, well-knowing and believing the following facts: that during the calendar year 2000 they had and received taxable income, computed on the community property basis, in the sum of $8,128 and $15,849, respectively; that upon said taxable income there was owing to the United States of America by each defendant an income tax of $10,560 and $2,374, respectively; they did willfully attempt to evade and defeat the said income tax due and owing by each of them to the United States of America for said calendar year by failing to make separate individual income tax returns or a joint individual income tax return on or before April 15, 2001, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income taxes, and by concealing and attempting to conceal from all proper officers of the United States of America their true and correct income.

In violation of Title 26, United States Code, Section 7201.

A True Bill

Dated:_____

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FOREPERSON

KEVIN V. RYAN
United States Attorney

_____
CHARLES BURCH
Chief, Criminal Section
Approved as to Form

AUSA:_____
THOMAS MOORE