

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION IN U.S. DISTRICT COURT

BY: COMPLAINT INFORMATION INDICTMENT SUPERSEDING

OFFENSE CHARGED

26 U.S.C. § 7201 - Tax Evasion (5 counts)

- Petty
 Minor
 Misdemeanor
 Felony

E-filing

PENALTY:

26 U.S.C. § 7201 - 5 years prison, \$250,000 fine, 3 year Supervised Release, \$100 assessment

Name of District Court, and/or Judge/Magistrate Location
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO

DEFENDANT U.S. DISTRICT COURT

FRANK J. LAEREMAN

DISTRICT COURT NUMBER

CR09

0972

MHP

DEFENDANT

IS NOT IN CUSTODY

- 1) Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges
2) Is a Fugitive
3) Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

IS IN CUSTODY

- 4) On this charge
5) On another conviction
6) Awaiting trial on other charges } Fed'l State

If answer to (6) is "Yes", show name of institution

Has detainer been filed? Yes No } If "Yes" give date filed

DATE OF ARREST Month/Day/Year

Or... if Arresting Agency & Warrant were not Month/Day/Year

DATE TRANSFERRED TO U.S. CUSTODY

This report amends AO 257 previously submitted

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

person is awaiting trial in another Federal or State Court, give name of court

this person/proceeding is transferred from another district per (circle one) FRCP 20, 21 or 40. Show District

this is a reprosecution of charges previously dismissed which were dismissed on motion of:

U.S. Att'y Defense

this prosecution relates to a pending case involving this same defendant

prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

SHOW DOCKET NO.

MAGISTRATE CASE NO.

Name and Office of Person Furnishing Information on THIS FORM JOSEPH P. RUSSONIELLO

U.S. Att'y Other U.S. Agency

Name of Asst. U.S. Att'y (if assigned) THOMAS MOORE, AUSA, TAX DIV.

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:

SUMMONS NO PROCESS* WARRANT Bail Amount: _____

If Summons, complete following:

Arraignment Initial Appearance

Defendant Address:

126 Pelican Lane
Novato, CA 94949

*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: _____

Before Judge: _____

Comments:

FILED
09 OCT -6 PM 3:23
RICHARD W. BUEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

1 JOSEPH P. RUSSONIELLO (CABN 44332)
United States Attorney

E-filing

8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA

10 SAN FRANCISCO DIVISION

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

14 FRANK J. LAEREMAN,

15 Defendant.

CR 09

0972

MHP

VIOLATIONS:
26 U.S.C. § 7201 -- Tax Evasion (5 Counts)

SAN FRANCISCO VENUE

17 INDICTMENT

18 The Grand Jury Charges:

19 COUNT ONE: (26 U.S.C. § 7201 - Tax Evasion)

20 On or about October 17, 2003, in the Northern District of California, the defendant,

21 FRANK J. LAEREMAN,

22 then a resident of San Rafael, California, who during the calendar year 2002 was married, did willfully
23 attempt to evade and defeat a large part of the income tax due and owing by him and his spouse to the
24 United States of America for the calendar year 2002, by filing and causing to be filed with the Director,
25 Internal Revenue Service Center, at Fresno, California, a false and fraudulent joint U.S. Individual
26 Income Tax Return, Form 1040, on behalf of himself and his spouse. In that false return, it was stated
27 that the joint taxable income of FRANK J. LAEREMAN and his spouse for the calendar year was the
28 sum of zero dollars, and that the amount of tax due and owing thereon was the sum of zero dollars. In

1 fact, as he then and there knew and believed, their joint taxable income for the calendar year was in
2 excess of that stated on said return, and that upon that additional taxable income an additional tax was
3 due and owing to the United States of America.

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

5 COUNT TWO: (26 U.S.C. § 7201 - Tax Evasion)

6 On or about October 22, 2004, in the Northern District of California, the defendant,

7 FRANK J. LAEREMAN,

8 then a resident of San Rafael, California, who during the calendar year 2003 was married, did willfully
9 attempt to evade and defeat a large part of the income tax due and owing by him and his spouse to the
10 United States of America for the calendar year 2003, by filing and causing to be filed with the Director,
11 Internal Revenue Service Center, at Fresno, California, a false and fraudulent joint U.S. Individual
12 Income Tax Return, Form 1040, on behalf of himself and his spouse. In that false return, it was stated
13 that the joint taxable income of FRANK J. LAEREMAN and his spouse for the calendar year was the
14 sum of zero dollars, and that the amount of tax due and owing thereon was the sum of \$732. In fact, as
15 he then and there knew and believed, their joint taxable income for the calendar year was in excess of
16 that stated on said return, and that upon that additional taxable income an additional tax was due and
17 owing to the United States of America.

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

19 COUNT THREE: (26 U.S.C. § 7201 - Tax Evasion)

20 During the calendar year 2004, the defendant,

21 FRANK J. LAEREMAN,

22 then a resident of San Rafael, California, had and received taxable income. Upon that taxable income,
23 there was owing to the United States of America an income tax. Well knowing and believing the
24 foregoing facts, FRANK J. LAEREMAN, on or about April 15, 2005, in the Northern District of
25 California, did willfully attempt to evade and defeat the income tax due and owing by him to the
26 United States of America for the calendar year by failing to make an income tax return on or before
27 April 15, 2005, as required by law, to any proper officer of the Internal Revenue Service, by failing to
28 pay to the Internal Revenue Service the income tax, and by concealing and attempting to conceal from

1 all proper officers of the United States of America his true and correct income.

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

3 COUNT FOUR: (26 U.S.C. § 7201 - Tax Evasion)

4 During the calendar year 2005, the defendant,

5 FRANK J. LAEREMAN,

6 then a resident of San Rafael, California, had and received a taxable income. Upon that taxable income,
7 there was owing to the United States of America an income tax. Well knowing and believing the
8 foregoing facts, FRANK J. LAEREMAN, on or about April 17, 2006, in the Northern District of
9 California, did willfully attempt to evade and defeat the income tax due and owing by him to the
10 United States of America for the calendar year by failing to make an income tax return on or before
11 April 17, 2006, as required by law, to any proper officer of the Internal Revenue Service, by failing to
12 pay to the Internal Revenue Service the income tax, and by concealing and attempting to conceal from
13 all proper officers of the United States of America his true and correct income.

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

15 COUNT FIVE: (26 U.S.C. § 7201 - Tax Evasion)

16 During the calendar year 2006, the defendant,

17 FRANK J. LAEREMAN,

18 then a resident of San Rafael, California, had and received a taxable income. Upon that taxable income,
19 there was owing to the United States of America an income tax. Well knowing and believing the
20 foregoing facts, FRANK J. LAEREMAN, on or about April 16, 2007, in the Northern District of
21 California, did willfully attempt to evade and defeat the income tax due and owing by him to the
22 United States of America for the calendar year by failing to make an income tax return on or before
23 April 16, 2007, as required by law, to any proper officer of the Internal Revenue Service, by failing to
24 pay to the Internal Revenue Service the income tax, and by concealing and attempting to conceal from
25 all proper officers of the United States of America his true and correct income.

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

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A True Bill.



FOREPERSON

Dated: _____

JOSEPH P. RUSSONIELLO
United States Attorney


BRIAN J. STRETCH
Assistant United States Attorney
Chief, Criminal Section

Approved as to Form


THOMAS MOORE
Assistant United States Attorney
Chief, Tax Division