Submit by Email

AO 257 (Rev. 6/78)

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

BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT ☐ SUPERSEDING

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

FILED
2010 FEB 18 P 3:50
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

OFFENSE CHARGED

26 U.S.C. § 7201 - Tax Evasion (3 counts)
26 U.S.C. § 7206(1) - False Tax Returns (3 counts)

☐ Petty
☐ Minor
☐ Misdemeanor
☒ Felony

PENALTY:
26 U.S.C. § 7201- 5 yrs prison; $250,000 fine; 3 years Supervised Release; $100 assessment 26 U.S.C. § 7206(1) - 3 yrs prison; $250,000 fine; 1 year Supervised Release; $100 assessment

DEFENDANT - U.S.
JESUS MAGALLANES

DISTRICT COURT NUMBER
CR10 0112 DLJ

PROCEEDING

Name of Complaintant 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) FRCrP 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

SHOW DOCKET NO.

☐ this prosecution relates to a pending case involving this same defendant

MAGISTRATE CASE NO.

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

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

DATE TRANSFERRED TO U.S. CUSTODY Month/Day/Year

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): CYNTHIA STIER, AUSA, TAX DIV.

☐ This report amends AO 257 previously submitted

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:
☐ SUMMONS ☐ NO PROCESS* ☒ WARRANT Bail Amount:

If Summons, complete following:
☐ Arraignment ☐ Initial Appearance

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

Defendant Address:

Date/Time:

Before Judge:

Comments:

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: OAKLAND

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RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
DLJ

UNITED STATES OF AMERICA,

V.

CR10 0112

JESUS MAGALLANES,

DEFENDANT(S).

INDICTMENT

26 U.S.C. § 7201 - Tax Evasion (3 counts)

26 U.S.C. § 7206(1) - False Tax Returns (3 counts)

A true bill.

Lynda Benjamin
Foreman

Filed in open court this 18 day of
February, 2010

Brenda Tolbert
Clerk

NO BAIL ARREST WARRANT

Bail, $ _____

Maria Elena James
United States Chief Magistrate Judge

JOSEPH P. RUSSONIELLO (CSBN 44332)
United States Attorney

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RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

DLJ

UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

CR 10 0112

UNITED STATES OF AMERICA, Plaintiff, v. JESUS MAGALLANES, Defendant.	VIOLATIONS: 26 U.S.C. § 7201- Tax Evasion (Three Counts) 26 U.S.C.§ 7206(1) - False Returns (Three Counts) OAKLAND VENUE

INDICTMENT

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7201 - Tax Evasion for Tax Year 2004)

On or about March 28, 2005, in the Northern District of California, the defendant

JESUS MAGALLANES,

then a resident of Hayward, California, did willfully and knowingly attempt to evade and defeat a part of the income tax due and owing by defendant to the United States of America for the tax year of 2004 by preparing, signing, and mailing or otherwise delivering, and causing to be prepared, signed, and mailed or otherwise delivered, a false and fraudulent joint U.S. Individual Income Tax Return (Form 1040), for the calendar year 2004, which return was filed with the Internal Revenue Service, wherein it was stated that the tax due to the United States for the tax

year 2004 was $15,484.31, whereas, as he then and there well knew and believed, his taxable income for the said tax 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.

All in violation of Title 26, United States Code, Section 7201.

COUNT TWO: (26 U.S.C. § 7201 - Tax Evasion for Tax Year 2005)

On or about April 10, 2006, in the Northern District of California, the defendant

JESUS MAGALLANES,

then a resident of Hayward, California, did willfully and knowingly attempt to evade and defeat a part of the income tax due and owing by defendant to the United States of America for the tax year of 2005 by preparing, signing, and mailing or otherwise delivering, and causing to be prepared, signed, and mailed or otherwise delivered, a false and fraudulent joint U.S. Individual Income Tax Return (Form 1040), for the calendar year 2005, which return was filed with the Internal Revenue Service, wherein it was stated that the tax due to the United States for the tax year 2005 was $5,794.10, whereas, as he then and there well knew and believed, his taxable income for the said tax 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.

All in violation of Title 26, United States Code, Section 7201.

COUNT THREE: (26 U.S.C. § 7201 - Tax Evasion for Tax Year 2006)

On or about April 2, 2007, in the Northern District of California, the defendant

JESUS MAGALLANES,

then a resident of Hayward, California, did willfully and knowingly attempt to evade and defeat a part of the income tax due and owing by defendant to the United States of America for the tax year of 2006 by preparing, signing, and mailing or otherwise delivering, and causing to be prepared, signed, and mailed or otherwise delivered, a false and fraudulent joint U.S. Individual Income Tax Return (Form 1040), for the calendar year 2006, which return was filed with the Internal Revenue Service, wherein it was stated that the tax due to the United States for the tax

year 2006 was $11,203.75, whereas, as he then and there well knew and believed, his taxable income for the said tax 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.

All in violation of Title 26, United States Code, Section 7201.

COUNT FOUR (26 U.S.C. § 7206(1) - Willfully Subscribing a False Income Tax Return- 2004)

On or about March 28, 2005, in the Northern District of California, the defendant

JESUS MAGALLANES,

then a resident of Hayward, California, did willfully make and subscribe and aid, abet, assist, and cause to be so made and subscribed a false joint U.S. Individual Income Tax Return (Form 1040), for the calendar year 2004, which was verified by a written declaration that it was made under the penalties of perjury. JESUS MAGALLANES, did not believe the return, which was filed with the Internal Revenue Service, to be true and correct as to every material matter. Specifically the return failed to disclose gross receipts or sales that he received from the operation of businesses. JESUS MAGALLANES knew that he was required by law and regulation to disclose the operation of this business activity and the gross receipts or sales he derived therefrom.

In violation of Title 26, United States Code, Section 7206(1).

COUNT FIVE (26 U.S.C. § 7206(1) - Willfully Subscribing a False Income Tax Return - 2005)

On or about April 10, 2006, in the Northern District of California, the defendant

JESUS MAGALLANES,

then a resident of Hayward, California, did willfully make and subscribe and aid, abet, assist, and cause to be so made and subscribed a false joint U.S. Individual Income Tax Return (Form 1040), for the calendar year 2005, which was verified by a written declaration that it was made under the penalties of perjury. JESUS MAGALLANES, did not believe the return, which was filed with the Internal Revenue Service, to be true and correct as to every material matter. Specifically the return failed to disclose gross receipts or sales that he received from the operation of businesses. JESUS MAGALLANES knew that he was required by law and

regulation to disclose the operation of this business activity and the gross receipts or sales he derived therefrom.

In violation of Title 26, United States Code, Section 7206(1).

COUNT SIX (26 U.S.C. § 7206(1) - Willfully Subscribing a False Income Tax Return - 2006)

On or about April 2, 2007, in the Northern District of California, the defendant

JESUS MAGALLANES,

then a resident of Hayward, California, did willfully make and subscribe and aid, abet, assist, and cause to be so made and subscribed a false joint U.S. Individual Income Tax Return (Form 1040), for the calendar year 2006, which was verified by a written declaration that it was made under the penalties of perjury. JESUS MAGALLANES, did not believe the return, which was filed with the Internal Revenue Service, to be true and correct as to every material matter. Specifically the return failed to disclose gross receipts or sales that he received from the operation of businesses. JESUS MAGALLANES knew that he was required by law and regulation to disclose the operation of this business activity and the gross receipts or sales he derived therefrom.

In violation of Title 26, United States Code, Section 7206(1).

A True Bill

Dated: February 18, 2010

Lynda Benjamin
FOREPERSON

JOSEPH P. RUSSONIELLO
United States Attorney

BRIAN STRETCH
Chief, Criminal Section

Approved as to Form

CYNTHIA STIER
Assistant United States Attorney