

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

UNITED STATES OF AMERICA)

Plaintiff,)

v.)

MARLIN DAHL,)

Defendant.)

INDICTMENT

CR 13-139 PAM JSM

26 U.S.C. § 7202

THE UNITED STATES GRAND JURY CHARGES THAT:

Introduction

At all times relevant to this Indictment:

1. Defendant Marlin Dahl was the owner of Dahl Trucking located in Elmore, Minnesota, also known as Elmore Truck and Trailer.

2. From at least January 1, 2007 through at least March 31, 2010, in the State and District of Minnesota, Dahl ran the operations of Dahl Trucking. During that time period, Dahl had a duty to collect, truthfully account for, and pay over certain federal employment taxes, including both the employees' and employer's share of Federal Insurance Contribution Act ("FICA") taxes on the wages of individual employees of Dahl Trucking.

3. During the period from on or about January 1, 2007, through on or about March 31, 2010, in the State and District of Minnesota, the defendant executed a scheme to avoid paying FICA taxes to the Internal Revenue Service. He issued, and caused to be issued, payroll checks to his employees that did not have any FICA withholdings

SCANNED
JUN 04 2013
U.S. DISTRICT COURT ST. PAUL

FILED JUN 03 2013
RICHARD D. SLETEN, CLERK
JUDGMENT ENTD
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deducted from the checks. He further caused these payments to be recorded on the books and records of Dahl Trucking as "road expense" reimbursement, when in fact the checks represented ordinary wages paid to the employees from which FICA withholdings should have been deducted.

COUNTS 1-13

(Failure to Collect and Pay Over FICA Taxes)

4. Paragraphs 1 through 3 of this Indictment are hereby realleged and incorporated as if fully set forth herein.

5. For each of the following quarters of 2007, 2008, 2009 and 2010, the defendant,

MARLIN DAHL,

who was required by law to collect, account for, and pay over FICA taxes from the wages of Dahl Trucking employees, willfully failed to collect, truthfully account for, and pay over to the Internal Revenue Service the following FICA taxes that were due and owing to the United States for said quarters:

COUNT	WAGES FALSELY RECORDED AS "ROAD EXPENSE"	EMPLOYEES' SHARE OF FICA TAX DUE
1 Q1 - 2007	\$246,248	\$18,837
2 Q2 - 2007	\$196,154	\$15,005
3 Q3 - 2007	\$187,702	\$14,359
4 Q4 - 2007	\$132,331	\$10,123
5 Q1 - 2008	\$164,245	\$12,564
6 Q2 - 2008	\$148,484	\$11,359
7 Q3 - 2008	\$184,064	\$14,080

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COUNT	WAGES FALSELY RECORDED AS "ROAD EXPENSE"	EMPLOYEES' SHARE OF FICA TAX DUE
8 Q4 - 2008	\$139,381	\$10,662
9 Q1 - 2009	\$116,501	\$8,912
10 Q2 - 2009	\$129,434	\$9,901
11 Q3 - 2009	\$185,790	\$14,212
12 Q4 - 2009	\$205,933	\$15,753
13 Q1 - 2010	\$162,774	\$12,452
TOTAL	\$2,199,041	\$168,219

All in violation of Title 26, United States Code, Section 7202.

A TRUE BILL

UNITED STATES ATTORNEY

FOREPERSON