

BRETT L. TOLMAN, United States Attorney (#8821)
MONICA B. EDELSTEIN, Special Assistant United States Attorney
MARGARET LEIGH KESSLER, Special Assistant United States Attorney
STEWART C. WALZ, Assistant United States Attorney (#3374)
Attorneys for the United States of America
185 South State Street, Suite 300
Salt Lake City, Utah 84111
Telephone: (801) 524-5682

FILED
U.S. DISTRICT COURT
2008 MAY 14 P 2:14
DISTRICT OF UTAH
BY: _____
DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,	:	Case: 2:08-cr-00277
	:	Assigned To : Benson, Dee
Plaintiff,	:	Assign. Date : 5/14/2008
	:	Description: USA v.
vs.	:	INDICTMENT
ROY B. HOSKINS and	:	
JODI HOSKINS,	:	Violations: 26 U.S.C. § 7201
Defendants.	:	(Attempted Income Tax Evasion)

The Grand Jury charges:

GENERAL ALLEGATIONS

At all times relevant to this Indictment:

1. Defendants Roy Hoskins and Jodi Hoskins were married in 2002.
2. From 2000 until at least 2006, Roy Hoskins owned and operated Companions, an escort service that maintained its principal place of business in the District of Utah.
3. Jodi Hoskins acted as Companions's office manager from the business' inception in 2000 and continued in that capacity after her marriage to Roy Hoskins in 2002.
4. Companions was operated as a sole proprietorship and income from Companions was

reported on Schedule C of Roy Hoskins's U.S. Individual Income Tax Returns, Forms 1040.

5. Generally, a business will file an information return, Form 1099-MISC, with the IRS to report any compensation greater than \$600 paid to non-employee individuals.

6. Companions clients paid for services with currency or by credit card.

7. For the tax year 2001, Roy Hoskins filed his U.S. Individual Income Tax Return, Form 1040, as a single individual. For the tax year 2002, Roy and Jodi Hoskins filed a married filing joint U.S. Individual Income Tax Return, Form 1040.

COUNT ONE
26 U.S.C. § 7201
(Attempted Income Tax Evasion)

8. General Allegations ¶1-7 are incorporated as if fully set forth herein.

9. From on or about January 1, 2001, the exact date being unknown to the Grand Jury, and continuing thereafter up to and including at least April 15, 2002, within the District of Utah, and elsewhere, defendant

ROY B. HOSKINS,

defendant herein, did willfully attempt to evade and defeat a large part of the individual income tax due and owing by himself to the United States of America for the tax year 2001, by failing to issue Forms 1099 to Companions escorts, and by committing or causing to be committed affirmative acts of evasion, including causing to be prepared, signed and filed with the Internal Revenue Service a false and fraudulent 2001 U.S. Individual Income Tax Return, Form 1040, that substantially understated income by reporting taxable income as \$16,283.00, and total tax as \$8,426.00, after knowingly omitting substantial income from Companions.

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

COUNT TWO
26 U.S.C. § 7201
(Attempted Income Tax Evasion)

10. General Allegations ¶1-7 are incorporated as if fully set forth herein.

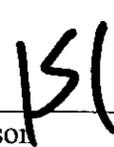
11. From on or about January 1, 2002, the exact date being unknown to the Grand Jury, and continuing thereafter up to and including at least April 15, 2003, within the District of Utah, and elsewhere, defendants

ROY B. HOSKINS and
JODI HOSKINS,

defendants herein, did willfully attempt to evade and defeat individual income tax due and owing to the United States of America for the tax year 2002, by failing to issue Forms 1099 to Companions escorts, and by committing or causing to be committed affirmative acts of evasion, including causing to be prepared, signed and filed with the Internal Revenue Service a false and fraudulent 2002 married filing joint U.S. Individual Income Tax Return, Form 1040, that substantially understated income by reporting taxable income as \$70,064.00, and total tax as \$25,485.00, after knowingly omitting substantial income from Companions.

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

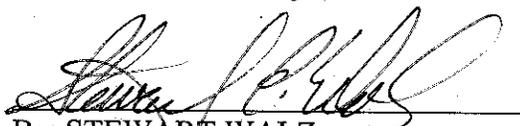
A TRUE BILL:



Foreperson

Respectfully submitted,

BRETT L. TOLMAN
United States Attorney


By: STEWART WALZ
Assistant United States Attorney

U.S. Attorney's Office, District of Utah
185 South State Street, Suite 300
Salt Lake City, Utah 84111
Telephone (801) 325-3228
Fax (801) 524-6924
Email stewart.walz@usdoj.gov

MONICA B. EDELSTEIN
MARGARET LEIGH KESSLER
Trial Attorney
United States Department of Justice
Tax Division, Western Criminal Enforcement Section
P.O. Box 972, Ben Franklin Station
Washington, D.C. 20044
Telephone (202) 514-5624
Fax (202) 514-9623
Email monica.edelstein@usdoj.gov
Attorneys for Plaintiff