DAVID W. SHAPIRO (New York State Bar No. 2054054)
United States Attorney

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CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT FOR THE

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

MMC

UNITED STATES OF AMERICA, Plaintiff, v. ARLANDA E. JOHNSON, Defendant.	Criminal No. CR- CR-02-0094 VIOLATIONS: 26 USC § 7206(2) - Aiding and Assisting in the Preparation Of False Tax Returns OAKLAND VENUE

INDICTMENT

The Grand Jury charges:

COUNTS ONE THROUGH THIRTY-NINE: (26 U.S.C. § 7206(2))

On or about the dates set forth below, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel, and advise, the preparation and presentation to the Internal Revenue Service of false and fraudulent U.S. Individual Income Tax Returns, Forms 1040 and 1040X, for the taxpayers and calendar years specified below in that the defendant Johnson prepared the tax returns described below which contained one or more Schedules C (Profit or Loss From Business) which claimed net losses, whereas, the defendant then and there well knew the taxpayers were not entitled to claim such net losses.

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COUNT	DATE OF OFFENSE ON OR ABOUT	TAXPAYER(S)	CALENDAR TAX YEAR	SCHEDULE C LOSSES CLAIMED ON RETURN
1	03/22/98	Bobby E. Brazil & Greta D. Brazil	1994	$3,419
2	03/22/98	Bobby E. Brazil & Greta D. Brazil	1995	$4,610
3	02/05/99	Bobby E. Brazil & Greta D. Brazil	1996	$7,383
4	04/15/98	Bobby E. Brazil & Greta D. Brazil	1997	$10,356
5	04/15/99	Bobby E. Brazil & Greta D. Brazil	1998	$6,189
6	04/15/99	Byron E. Bynum & Ernestine O. Bynum	1995	$2,012
7	06/03/99	Byron E. Bynum & Ernestine O. Bynum	1996	$3,530
8	06/03/99	Byron E. Bynum & Ernestine O. Bynum	1997	$2,434
9	04/16/99	Byron E. Bynum & Ernestine O. Bynum	1998	$5,855
10	01/07/98	Thermon W. Dunn & Alice M. Dunn	1994	$3,005
11	01/07/98	Thermon W. Dunn & Alice M. Dunn	1995	$4,049
12	01/07/98	Thermon W. Dunn & Alice M. Dunn	1996	$5,194
13	04/15/98	Thermon W. Dunn & Alice M. Dunn	1997	$4,202
14	04/15/99	Thermon W. Dunn & Alice M. Dunn	1998	$10,443
15	05/22/98	Charles M. Henderson & Janice M. Henderson	1994	$6,623
16	05/22/98	Charles M. Henderson & Janice M. Henderson	1995	$7,611
17	05/21/98	Charles M. Henderson & Janice M. Henderson	1996	$6,057
18	05/22/98	Charles M. Henderson & Janice M. Henderson	1997	$5,874

COUNT	DATE OF OFFENSE ON OR ABOUT	TAXPAYER(S)	CALENDAR TAX YEAR	SCHEDULE C LOSSES CLAIMED ON RETURN
19	04/15/99	Charles M. Henderson & Janice M. Henderson	1998	$3,817
20	04/16/98	Jimmie Patin & Ava M. Patin	1994	$4,476
21	04/16/98	Jimmie Patin & Ava M. Patin	1995	$4,912
22	04/16/98	Jimmie Patin & Ava M. Patin	1996	$5,070
23	04/15/98	Jimmie Patin & Ava M. Patin	1997	$5,305
24	04/15/99	Jimmie Patin & Ava M. Patin	1998	$4,021
25	04/30/98	Kenneth W. Scott & Ethel I. Scott	1994	$9,852
26	05/11/98	Kenneth W. Scott & Ethel I. Scott	1995	$7,582
27	05/10/98	Kenneth W. Scott & Ethel I. Scott	1996	$9,029
28	04/29/98	Kenneth W. Scott & Ethel I. Scott	1997	$13,452
29	04/15/99	Kenneth W. Scott & Ethel I. Scott	1998	$13,044
30	02/19/98	Albert E. Hall & Louise Hall	1994	$5,648
31	02/18/98	Albert E. Hall & Louise Hall	1995	$5,426
32	02/18/98	Albert E. Hall & Louise Hall	1996	$11,412
33	04/15/98	Albert E. Hall & Louise Hall	1997	$12,988
34	03/21/99	Dewayne Johnson & Amy M. Johnson	1995	$4,048
35	03/21/99	Dewayne Johnson & Amy M. Johnson	1996	$4,297
36	04/15/99	Dewayne Johnson & Amy M. Johnson	1998	$4,693

COUNT	DATE OF OFFENSE ON OR ABOUT	TAXPAYER(S)	CALENDAR TAX YEAR	SCHEDULE C LOSSES CLAIMED ON RETURN
37	04/20/98	Christopher McIver & Rose McIver	1994	$9,004
38	07/10/98	Christopher McIver & Rose McIver	1995	$9,327
39	04/15/99	Keith Jones & Dandriel C. Jones	1998	$9,805

In violation of Title 26, United States Code, Section 7206(2).

COUNT FORTY: (26 U.S.C. § 7206(2))

On or about September 8, 1998, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent Amended U.S. Individual Income Tax Return, Form 1040X, for Albert E. Hall and Louise Hall for the calendar year 1996 in that the defendant Johnson prepared the amended tax return for 1996 which contained a Schedule A (Itemized Deductions) which claimed an increase in charitable contributions to a total amount of $14,842, whereas, the defendant then and there well knew that Albert E. Hall and Louise Hall were entitled to claim charitable contributions in the amount of only $6,230.

In violation of Title 26, United States Code, Section 7206(2).

COUNT FORTY-ONE: (26 U.S.C. § 7206(2))

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

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Albert E. Hall and Louise Hall for the calendar year 1998 in that the defendant Johnson prepared the amended tax return for 1998 which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the amount of $12,137, whereas, the defendant then and there well knew that Albert E. Hall and Louise Hall were entitled to

claim charitable contributions in the amount of only $961.

In violation of Title 26, United States Code, Section 7206(2).

COUNT FORTY-TWO: (26 U.S.C. § 7206(2))

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

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Christopher McIver and Rose McIver for the calendar year 1997 in that the defendant Johnson prepared the amended tax return for 1997 which contained a Schedule C (Profit or Loss From Business) which claimed a net loss in the amount of $9,373 and which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the amount of $715, whereas, the defendant then and there well knew that Christopher McIver and Rose McIver were not entitled to such net loss and were entitled to claim charitable contributions in the amount of only $358.

In violation of Title 26, United States Code, Section 7206(2).

COUNT FORTY-THREE: (26 U.S.C. § 7206(2))

On or about April 25, 1999, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Christopher McIver and Rose McIver for the calendar year 1998 in that the defendant Johnson prepared the amended tax return for 1998 which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the amount of $6,006, whereas, the defendant then and there well knew that Christopher McIver and Rose McIver were entitled to claim charitable contributions in the amount of only $1,500.

In violation of Title 26, United States Code, Section 7206(2).

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COUNTS FORTY-FOUR THROUGH FORTY-SEVEN: (26 U.S.C. § 7206(2))

On or about the dates set forth below, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of false and fraudulent U.S. Individual Income Tax Returns, Forms 1040, for Valerie Burley for the calendar years specified below in that the defendant Johnson prepared the tax returns described below which contained a Schedule C (Profit or Loss from Business) and a Schedule E (Supplemental Income and Loss) which claimed net losses, whereas, the defendant then and there well knew that Valerie Burley was not entitled to claim such net losses.

COUNT	DATE OF OFFENSE ON OR ABOUT	CALENDAR TAX YEAR	SCHEDULE C LOSSES CLAIMED ON RETURN	SCHEDULE E LOSSES CLAIMED ON RETURN
44	04/15/96	1995	$2,278	$1,012
45	04/15/97	1996	$1,601	$1,104
46	04/15/98	1997	$2,319	$ 575
47	04/15/99	1998	$2,532	$ 789

In violation of Title 26, United States Code, Section 7206(2).

COUNTS FORTY-EIGHT THROUGH FIFTY-ONE: (26 U.S.C. § 7206(2))

On or about the dates set forth below, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of false and fraudulent U.S. Individual Income Tax Returns, Forms1040, for Bearl T. Harris and Artrenia M. Harris for the calendar years specified below in that the defendant Johnson prepared the tax returns described below which contained a Schedule A (Itemized Deductions) which claimed charitable contributions and unreimbursed uniform expenses, whereas, the defendant then and there well knew that Bearl T. Harris and Artrenia M. Harris were not entitled to claim such charitable contributions and unreimbursed uniform expenses.

COUNT	DATE OF OFFENSE ON OR ABOUT	CALENDAR TAX YEAR	CHARITABLE CONTRIBUTIONS	UNREIMBURSED UNIFORM EXPENSES
48	08/17/98	1995	$6,010	$368
49	08/17/98	1996	$6,160	$382
50	08/17/98	1997	$6,190	$389
51	06/23/99	1998	$6,875	$455

In violation of Title 26, United States Code, Section 7206(2).

COUNT FIFTY-TWO: (26 U.S.C. § 7206(2))

On or about March 27, 1998, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent Amended U.S. Individual Income Tax Return, Form 1040X, for Rodney and Shirley Callahan for the calendar year 1995 in that the defendant Johnson prepared the amended tax return for 1995 which contained a Schedule C (Profit or Loss From Business) which claimed a net loss in the amount of $16,784, whereas, the defendant then and there well knew that Rodney Callahan and Shirley Callahan were entitled to claim a net loss on the Schedule C in the amount of only $2,609.

In violation of Title 26, United States Code, Section 7206(2).

COUNTS FIFTY-THREE THROUGH FIFTY-FIVE: (26 U.S.C. § 7206(2))

On or about the dates set forth below, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of false and fraudulent U.S. Individual Income Tax Returns, Forms 1040, for Rodney S. Callahan and Shirley Y. Callahan for the calendar years specified below in that the defendant Johnson prepared the tax returns described below which contained a Schedule C (Profit or Loss from Business) which claimed a net loss and which contained a Schedule A (Itemized Deductions) which claimed unreimbursed employee business expenses, whereas, the defendant then and there well knew that Rodney S. Callahan and Shirley Y. Callahan were not

entitled to claim such net losses and such unreimbursed employee business expenses.

COUNT	DATE OF OFFENSE ON OR ABOUT	CALENDAR TAX YEAR	SCHEDULE C LOSSES CLAIMED ON RETURN	UNREIMBURSED EMPLOYEE BUSINESS EXPENSES CLAIMED ON RETURN
53	04/07/98	1996	$17,254	$3,919
54	07/15/98	1997	$17,964	$2,914
55	04/15/99	1998	$18,860	$3,777

In violation of Title 26, United States Code, Section 7206(2).

COUNT FIFTY-SIX: (26 U.S.C. § 7206(2))

On or about October 4, 1998, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent Amended U.S. Individual Income Tax Return, Form 1040X, for Rodney B. Swanson and Franchonne D. Swanson for the calendar year 1995 in that the defendant Johnson prepared the amended tax return for 1995 which contained a Schedule A (Itemized Deductions) which claimed unreimbursed employee business expenses in the amount of $2,433 and charitable contributions in the amount of $5,904, whereas, the defendant then and there well knew that Rodney B. Swanson and Franchonne D. Swanson were not entitled to such unreimbursed employee business expenses and were entitled to claim charitable contributions in the amount of only $1,200.

In violation of Title 26, United States Code, Section 7206(2).

COUNT FIFTY-SEVEN: (26 U.S.C. § 7206(2))

On or about August 31, 1998, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent Amended U.S. Individual Income Tax Return, Form 1040X, for Rodney B. Swanson and Franchonne D.

Swanson for the calendar year 1996 in that the defendant Johnson prepared the amended tax return for 1996 which contained a Schedule A (Itemized Deductions) which claimed unreimbursed employee business expenses in the amount of $2,663 and charitable contributions in the amount of $6,458, whereas, the defendant then and there well knew that Rodney B. Swanson and Franchonne D. Swanson were not entitled to such unreimbursed employee business expenses and were entitled to claim charitable contributions in the amount of only $1,200.

In violation of Title 26, United States Code, Section 7206(2).

COUNT FIFTY-EIGHT: (26 U.S.C. § 7206(2))

On or about October 7, 1998, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Rodney B. Swanson and Franchonne D. Swanson for the calendar year 1997 in that the defendant Johnson prepared the tax return for 1997 which contained a Schedule C (Profit or Loss From Business) for Shaperite Concepts which claimed a net loss in the amount of $3,141, and which contained a Schedule A (Itemized Deductions) which claimed unreimbursed employee business expenses in the amount of $2,673 and charitable contributions in the in the amount of $6,281, whereas, the defendant then and there well knew that Rodney B. Swanson and Franchonne D. Swanson were entitled to a net loss from Shaperite Concepts in the amount of only $2,161, were not entitled to such unreimbursed employee business expenses, and were entitled to claim charitable contributions in the amount of only $1,800.

In violation of Title 26, United States Code, Section 7206(2).

COUNT FIFTY-NINE: (26 U.S.C. § 7206(2))

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

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Rodney B. Swanson and Franchonne B. Swanson for

the calendar year 1998 in that the defendant Johnson prepared the tax return for 1998 which contained a Schedule C (Profit or Loss From Business) for Shaperite Concepts which claimed a net loss in the amount of $3,294, and which contained a Schedule A (Itemized Deductions) which claimed unreimbursed employee business expenses in the amount of $3,085 and charitable contributions in the in the amount of $6,457, whereas, the defendant then and there well knew that Rodney B. Swanson and Franchonne D. Swanson were entitled to a net loss from Shaperite Concepts in the amount of only $2,236, were not entitled to such unreimbursed employee business expenses, and were entitled to claim charitable contributions in the amount of only $1,200.

In violation of Title 26, United States Code, Section 7206(2).

COUNT SIXTY: (26 U.S.C. § 7206(2))

On or about April 15, 1995, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Yolanda V. Brown for the calendar year 1994 in that the defendant Johnson prepared the tax return for 1994 which claimed head of household filing status, which contained a Schedule C (Profit or Loss From Business) for Photography which claimed a net loss of $648, and which contained a Schedule C (Profit or Loss From Business) for Yo-Rainbow Flowers which claimed expenses for office expense, repairs, taxes and license, travel, utilities and a table totaling $1,846, whereas, the defendant then and there well knew that Yolanda V. Brown was not entitled to claim head of household filing status, was not entitled to claim such net loss from Photography and was not entitled to claim such expenses for Yo-Rainbow Flowers.

In violation of Title 26, United States Code, Section 7206(2).

COUNT SIXTY-ONE: (26 U.S.C. § 7206(2))

On or about April 15, 1996, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.

Individual Income Tax Return, Form 1040, for Yolanda V. Brown for the calendar year 1995 in that the defendant Johnson prepared the tax return for 1995 which claimed head of household filing status, which contained a Schedule C (Profit or Loss From Business) for Photography which claimed a net loss of $644, and which contained a Schedule C (Profit or Loss From Business) for Yo-Rainbow Flowers which claimed expenses for office expense, repairs, taxes and licenses, travel, and utilities totaling $1,079, whereas, the defendant then and there well knew that Yolanda V. Brown was not entitled to claim head of household filing status, was not entitled to claim such net loss from Photography and was not entitled to claim such expenses for Yo-Rainbow Flowers.

In violation of Title 26, United States Code, Section 7206(2).

COUNT SIXTY-TWO: (26 U.S.C. § 7206(2))

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

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Yolanda V. Brown for the calendar year 1996 in that the defendant Johnson prepared the tax return for 1996 which claimed head of household filing status, which contained a Schedule C (Profit or Loss From Business) for Photography which claimed a net loss of $696, and which contained a Schedule C (Profit or Loss From Business) for Yo-Rainbow Flowers which claimed expenses for office expense, repairs, taxes and licenses, travel, and utilities totaling $882, whereas, the defendant then and there well knew that Yolanda V. Brown was not entitled to claim head of household filing status, was not entitled to claim such net loss from Photography and was not entitled to claim such expenses for Yo-Rainbow Flowers.

In violation of Title 26, United States Code, Section 7206(2).

COUNT SIXTY-THREE: (26 U.S.C. § 7206(2))

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

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S.

Individual Income Tax Return, Form 1040, for Yolanda V. Brown for the calendar year 1997 in that the defendant Johnson prepared the tax return for 1997 which claimed head of household filing status, which contained a Schedule C (Profit or Loss From Business) for Photography which claimed a net loss of $1,497, and which contained a Schedule C (Profit or Loss From Business) for Yo-Rainbow Flowers which claimed expenses for insurance, office expense, repairs, meals, utilities and wages totaling $1,431, whereas, the defendant then and there well knew that Yolanda V. Brown was not entitled to claim head of household filing status, was not entitled to claim such net loss from Photography and was not entitled to claim such expenses for Yo-Rainbow Flowers.

In violation of Title 26, United States Code, Section 7206(2).

COUNT SIXTY-FOUR: (26 U.S.C. § 7206(2))

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

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Yolanda V. Brown for the calendar year 1998 in that the defendant Johnson prepared the tax return for 1998 which claimed head of household filing status, which contained a Schedule C (Profit or Loss From Business) for Yo-Rainbow Flowers which claimed expenses for insurance, office expense, repairs meals, utilities and wages totaling $1,370, whereas, the defendant then and there well knew that Yolanda V. Brown was not entitled to claim head of household filing status and was not entitled to claim such expenses for Yo-Rainbow Flowers.

In violation of Title 26, United States Code, Section 7206(2).

COUNT SIXTY-FIVE: (26 U.S.C. § 7206(2))

On or about April 15, 1995, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Kevin Brown for the calendar year 1994 in that the defendant Johnson prepared the tax return for 1994 which claimed single filing status, and which

contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the amount of $3,371, whereas, the defendant then and there well knew that Kevin Brown was not entitled to claim single filing status and was entitled to claim charitable contributions in the amount of only $1,000.

In violation of Title 26, United States Code, Section 7206(2).

COUNT SIXTY-SIX: (26 U.S.C. § 7206(2))

On or about April 15, 1996, in the Northern District of California, the defendant

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Kevin Brown for the calendar year 1995 in that the defendant Johnson prepared the tax return for 1995 which claimed single filing status, which contained a Schedule C (Profit or Loss From Business) for Image Services which claimed a net loss of $6,027 and which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the amount of $2,749, whereas, the defendant then and there well knew that Kevin Brown was not entitled to claim single filing status, was not entitled to such net loss from Image Services, and was entitled to claim charitable contributions in the amount of only $1,000.

In violation of Title 26, United States Code, Section 7206(2).

COUNT SIXTY-SEVEN: (26 U.S.C. § 7206(2))

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

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Kevin Brown for the calendar year 1996 in that the defendant Johnson prepared the tax return for 1996 which claimed single filing status, which contained a Schedule C (Profit or Loss From Business) for Image Services which claimed a net loss of $2,124, and which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the amount of $3,127, whereas, the defendant then and there well knew that Kevin Brown was not entitled to claim single filing status, was not entitled to such net loss from Image Services, and was entitled to

claim charitable contributions in the amount of only $1,000.

In violation of Title 26, United States Code, Section 7206(2).

COUNT SIXTY-EIGHT: (26 U.S.C. § 7206(2))

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

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Kevin Brown for the calendar year 1997 in that the defendant Johnson prepared the tax return for 1997 which claimed single filing status, which contained a Schedule C (Profit or Loss From Business) for Image Services which claimed a net loss of $3,592, and which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the amount of $2,683 and other taxes in the amount of $1,000, whereas, the defendant then and there well knew that Kevin Brown was not entitled to claim single filing status, was not entitled to such net loss from Image Services, was not entitled to claim a deduction for other taxes, and was entitled to claim charitable contributions in the amount of only $1,000.

In violation of Title 26, United States Code, Section 7206(2).

COUNT SIXTY-NINE: (26 U.S.C. § 7206(2))

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

ARLANDA E. JOHNSON

then a resident of Oakland, California, did willfully aid and assist in, and procure, counsel and advise, the preparation and presentation to the Internal Revenue Service of a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for Kevin Brown for the calendar year 1998 in that the defendant Johnson prepared the tax return for 1998 which claimed single filing status, which contained a Schedule C (Profit or Loss From Business) for Image Services which claimed a net loss of $4,462, and which contained a Schedule A (Itemized Deductions) which claimed charitable contributions in the amount of $2,351 and other taxes in the amount of $428, whereas, the defendant then and there well knew that Kevin Brown was not entitled to claim single filing status, was not entitled to such loss from Image Services, was not entitled to claim a deduction for other taxes, and was entitled to claim

charitable contributions in the amount of only $1,000.

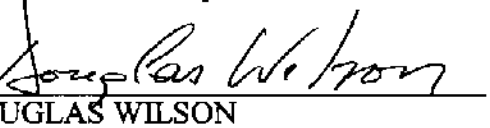
In violation of Title 26, United States Code, Section 7206(2).

A True Bill

Dated:_____

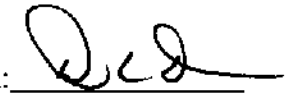
_____
FOREPERSON

DAVID W. SHAPIRO
United States Attorney



J. DOUGLAS WILSON
Chief, Criminal Section

Approved as to Form

AUSA: 
DENIER