

1 KEVIN V. RYAN (CSBN 118321)
United States Attorney
2 Attorney for Plaintiff
3
4
5
6

NOV 26 PM 11:31
U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

7
8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA
10 SAN FRANCISCO DIVISION

11 UNITED STATES OF AMERICA
12 Plaintiff,

13 v.

14 ALECK KOGAN,
15 Defendant.

CR02 Criminal No.

0378

VIOLATIONS: Title 26, United States
Code, Section 7201 -- Tax Evasion

SAN FRANCISCO VENUE

16
17 INFORMATION

18 The United States Attorney charges:

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

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

21 ALECK KOGAN

22 who during the calendar year 1995 was married to Yana Kogan and a resident of Redwood City,
23 California, did willfully attempt to evade and defeat a large part of the income tax due and owing by
24 him and his spouse for the calendar year 1995, by preparing and causing to be prepared, and by signing
25 and causing to be signed, and mailing and causing to be mailed, a false and fraudulent joint U.S.
26 Individual Income Tax Return, Form 1040, on behalf of himself and his spouse, which was filed with
27 the Internal Revenue Service, wherein it was stated that their taxable income for said calendar year was
28 the sum of \$160,767.00, and that the amount of tax due and owing thereon was the sum of \$54,320,

INFORMATION

1 whereas, as he then and there well knew and believed, their taxable income for the said calendar year
2 was the sum of \$413,646.45, upon which said taxable income there was due and owing to the United
3 States of America an income tax of \$157,516.85.

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 April 15, 1998, in the Northern District of California, the defendant

7 ALECK KOGAN

8 who during the calendar year 1997 was married to Yana Kogan and a resident of Redwood City,
9 California, did willfully attempt to evade and defeat a large part of the income tax due and owing by
10 him and his spouse for the calendar year 1997, by preparing and causing to be prepared, and by signing
11 and causing to be signed, and submitting and causing to be submitted, a false and fraudulent joint U.S.
12 Individual Income Tax Return, Form 1040, on behalf of himself and his spouse, which was filed with
13 the Internal Revenue Service, wherein it was stated that their taxable income for said calendar year was
14 the sum of \$354,594, and that the amount of tax due and owing thereon was the sum of \$133,867.00
15 whereas, as he then and there well knew and believed, their taxable income for the said calendar year
16 was the sum of \$944,714.87, upon which said additional taxable income there was due and owing to
17 the United States of America an income tax of \$379,045.86.

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

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

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

21 ALECK KOGAN

22 who during the calendar year 1998 was married to Yana Kogan and a resident of Redwood City,
23 California, did willfully attempt to evade and defeat a large part of the income tax due and owing by
24 him and his spouse for the calendar year 1998, by preparing and causing to be prepared, and by signing
25 and causing to be signed, and mailing and causing to be mailed, a false and fraudulent joint U.S.
26 Individual Income Tax Return, Form 1040, on behalf of himself and his spouse, which was filed with
27 the Internal Revenue Service, wherein it was stated that their taxable income for said calendar year was
28 the sum of \$1,522,650, and that the amount of tax due and owing thereon was the sum of


1 \$301,293, whereas, as he then and there well knew and believed, their taxable income for the said
2 calendar year was the sum of \$1,727,355.00 upon which said additional taxable income there was due
3 and owing to the United States of America an income tax of \$360,593.00.

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

5 KEVIN V. RYAN
6 United States Attorney

7
8 
9 CHARLES BEN BURCH
Chief, Criminal Section

10 Approved as to Form

11
12 
13 AUSA: JAY R. WEILL
14

15
16
17
18
19
20
21
22
23
24
25
26
27
28