

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	:	CRIMINAL NO. CR-03-91-1
	:	
	:	DATE FILED: 2/6/2003
	:	
v.	:	VIOLATION: 26 U.S.C. §7206(1)
	:	(Subscribing False
	:	Tax Returns - 2 Counts)
VLADIMIR ROUDAKOV	:	

INDICTMENT

COUNT ONE

THE GRAND JURY CHARGES THAT:

At all times relevant to this Indictment:

INDIVIDUALS AND ENTITIES

1. Defendant VLADIMIR ROUDAKOV was the sole proprietor of Payless Computer Source ("Payless"), a wholesale computer sales business which he operated from his residence in the Eastern District of Pennsylvania.
2. East Coast Computers ("East Coast"), located at 7909 3rd Avenue, Brooklyn, New York, purchased computer equipment from defendant VLADIMIR ROUDAKOV. In 1996 and 1997, respectively, East Coast purchased computer equipment from defendant VLADIMIR ROUDAKOV in the approximate amounts of \$760,320 and \$207,525, which were paid by checks drawn on East Coast's business bank account.
3. United Computer Warehouse, Inc., ("United ") was the successor business entity to East Coast. United was also located at 7909 3rd Avenue, Brooklyn, New York. In 1996

and 1997, respectively, United purchased computer equipment from defendant VLADIMIR ROUDAKOV in the approximate amounts of \$4,000 and \$21,150, which were paid by checks drawn on United's business bank account.

4. United Intercom, Inc. ("Intercom"), located at 559 Mill Run, Paramus, New Jersey, purchased computer equipment from defendant VLADIMIR ROUDAKOV. In 1996 and 1997, respectively, Intercom purchased computer equipment from defendant VLADIMIR ROUDAKOV in the approximate amounts of \$41,350 and \$89,385, which were paid by checks drawn on Intercom's business bank account.

5. Amex Computers, Inc. ("Amex"), located at 152 West 36th Street, 4th Floor, New York, New York, purchased computer equipment from defendant VLADIMIR ROUDAKOV. In 1996 and 1997, respectively, Amex purchased computer equipment from defendant VLADIMIR ROUDAKOV in the approximate amounts of \$90,625 and \$5,150, which were paid by checks drawn on Amex's business bank account.

6. Laptops for Less, Inc. ("Laptops") located at 2519 Mill Road, Brooklyn, New York, purchased computer equipment from defendant VLADIMIR ROUDAKOV. In 1997, Laptops purchased computer equipment from defendant VLADIMIR ROUDAKOV in the approximate amount of \$121,110, which was paid by checks drawn on Laptops's business bank account.

7. USA Ankers Plus, Inc. ("Ankers") located at 11-E Reading Road, Edison, New Jersey, purchased computer equipment from defendant VLADIMIR ROUDAKOV. In 1997, Ankers purchased computer equipment from defendant VLADIMIR ROUDAKOV in the approximate amount of \$83,295, which was paid by checks drawn on Ankers's business bank

account.

8. Wholesale Computers & Electronics, Inc. (“Wholesale”) located at 2604 Leewood Blvd, Melbourne, Florida, purchased computer equipment from defendant VLADIMIR ROUDAKOV. In 1996, Wholesale purchased computer equipment from defendant VLADIMIR ROUDAKOV in the approximate amount of \$9,870, which was paid by checks drawn on Wholesale’s business bank account.

9. Mellon Bank (“Mellon”) located at 7th & Market Street, Philadelphia, Pennsylvania, was the financial institution where Payless maintained its business bank account. Defendant VLADIMIR ROUDAKOV deposited some, but not all, of the checks that he received from East Coast, United, Intercom, Laptops, Amex, Amicom, Wholesale and Ankers into Payless’s business bank account at Mellon.

10. K&A Check Cashing Agency (“K&A”), located at 22304 Delaire Landing Road, Philadelphia, Pennsylvania, was a commercial enterprise which cashed checks, for a fee, for the general public. Defendant VLADIMIR ROUDAKOV cashed at K&A some of the checks that he received from East Coast, United, Intercom, Laptops, Amex, Amicom, Wholesale and Ankers instead of depositing these checks into Payless’s business bank account at Mellon.

11. Friedman Accounting Services (“Friedman”), located at 13320 Philmont Avenue, Philadelphia, Pennsylvania, prepared defendant VLADIMIR ROUDAKOV’s 1996 and 1997 federal income tax returns and associated tax schedules based upon income and expense summaries given to Friedman by defendant VLADIMIR ROUDAKOV. These summaries included checks that defendant VLADIMIR ROUDAKOV had deposited into Mellon; they did not include the checks that defendant VLADIMIR ROUDAKOV received from his customers

which were cashed by K&A.

12. The Internal Revenue Service (“IRS”) was an agency of the United States Department of Treasury.

THE INTERNAL REVENUE CODE’S INCOME REPORTING REQUIREMENTS

13. The Internal Revenue Code and associated regulations required an individual taxpayer to report all income received in any given calendar year on his personal income tax return, IRS Form 1040, which was required to be filed on or before April 15 of the year following the end of the calendar year.

14. The Internal Revenue Code and associated regulations required a self-employed individual to state the total gross receipts or sales realized by that individual on Line 1 of IRS Form Schedule C whether received in the form of cash or check.

15. On or about March 2, 1997, in the Eastern District of Pennsylvania, defendant

VLADIMIR ROUDAKOV

willfully made and subscribed to a United States Individual Income Tax Return, IRS Form 1040 with an attached Schedule C, for the calendar year 1996, which was verified by a written declaration that it was made under the penalties of perjury and filed with the director, Internal Revenue Service Center, Mid-Atlantic Region, at Philadelphia, Pennsylvania, which defendant VLADIMIR ROUDAKOV did not believe to be true and correct as to every material matter, that is, the gross receipts of \$336,391 that he recognized and reported on line 1 of the Schedule C,

when in fact, as defendant VLADIMIR ROUDAKOV well knew that he had realized gross receipts of approximately \$907,665.

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

COUNT TWO

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1 through 14 are incorporated by reference here.
2. On or about March 25, 1998, in the Eastern District of Pennsylvania

defendant

VLADIMIR ROUDAKOV

willfully made and subscribed to a United States Individual Income Tax Return, IRS Form 1040 with an attached Schedule C, for the calendar year 1997, which was verified by a written declaration that it was made under the penalties of perjury and filed with the director, Internal Revenue Service Center, Mid-Atlantic Region, at Philadelphia, Pennsylvania, which defendant VLADIMIR ROUDAKOV did not believe to be true and correct as to every material matter, that is, the gross receipts of \$ 435,820 that he recognized and reported on line 1 of the Schedule C, when in fact, as defendant VLADIMIR ROUDAKOV well knew that he had realized gross receipts of approximately \$ 530,215.

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

A TRUE BILL

FOREPERSON

PATRICK L. MEEHAN
United States Attorney

