

1 KEVIN V. RYAN (CSBN 118321)  
2 United States Attorney  
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8 UNITED STATES DISTRICT COURT FOR THE  
9 NORTHERN DISTRICT OF CALIFORNIA  
10 SAN FRANCISCO DIVISION

11 UNITED STATES OF AMERICA, )

No. CR 03-247-VRW

12 Plaintiff, )

VIOLATIONS: 26 USC § 7201 - Tax  
Evasion

13 v. )

14 JEFFREY SCOTT EVANS and )  
15 ELAINE MARIE EVANS, )

16 Defendants. )

SAN FRANCISCO VENUE

17 SUPERCEDING INDICTMENT

18 The Grand Jury charges:

19 COUNT ONE: (26 U.S.C. § 7201)

20 On or about April 14, 1997, in the Northern District of California, the defendants

21 JEFFREY SCOTT EVANS and ELAINE MARIE EVANS,

22 then residents of Walnut Creek, California, did willfully and knowingly attempt to evade and defeat  
23 the income tax due and owing by defendants to the United States of America for the calendar year 1995  
24 by preparing, signing, and mailing or otherwise delivering, and causing to be prepared, signed and  
25 mailed or otherwise delivered, a false and fraudulent individual income tax return, which return was  
26 filed with the Internal Revenue Service, wherein it was stated that the tax due to the United States for  
27 the calendar year 1995 was \$0.00 (zero dollars), whereas, as they then and there well knew and  
28 believed, their taxable income for the said calendar year was substantially in excess of that stated

1 thereon and that upon said additional taxable income a substantial additional tax was due and owing to  
2 the United States of America.

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

4 COUNT TWO: (26 U. S.C. § 7201)

5 On or about April 15, 1997, in the Northern District of California, the defendants  
6 JEFFREY SCOTT EVANS and ELAINE MARIE EVANS,  
7 who were husband and wife, and who were residents of Walnut Creek, California, well-knowing and  
8 believing the following facts: that during the calendar year 1996 they had and received taxable income,  
9 computed on the community property basis, in the sum of, \$24,532 and \$32,328 respectively; that upon  
10 said taxable income there was owing to the United States of America by each defendant an income tax  
11 of \$14,753 and \$6,445, respectively; they did willfully attempt to evade and defeat the said income tax  
12 due and owing by each of them to the United States of America for said calendar year by failing to  
13 make separate individual income tax returns or a joint individual income tax return on or before April  
14 15, 1997, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to  
15 the Internal Revenue Service said income taxes, and by concealing and attempting to conceal from all  
16 proper officers of the United States of America their true and correct income.

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

18 COUNT THREE: (26 U. S.C. § 7201)

19 On or about April 15, 1998, in the Northern District of California, the defendants  
20 JEFFREY SCOTT EVANS and ELAINE MARIE EVANS,  
21 who were husband and wife, and who were residents of Walnut Creek, California, well-knowing and  
22 believing the following facts: that during the calendar year 1997 they had and received taxable income,  
23 computed on the community property basis, in the sum of \$15,993 and \$23,835, respectively; that upon  
24 said taxable income there was owing to the United States of America by each defendant an income tax  
25 of \$12,779 and \$3,993, respectively; they did willfully attempt to evade and defeat the said income tax  
26 due and owing by each of them to the United States of America for said calendar year by failing to  
27 make separate individual income tax returns or a joint individual income tax return on or before April  
28 15, 1998, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to

1 the Internal Revenue Service said income taxes, and by concealing and attempting to conceal from all  
2 proper officers of the United States of America their true and correct income.

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

4 COUNT FOUR: (26 U. S.C. § 7201)

5 On or about April 15, 1999, in the Northern District of California, the defendants  
6 JEFFREY SCOTT EVANS and ELAINE MARIE EVANS,  
7 who were husband and wife, and who were residents of Walnut Creek, California, well-knowing and  
8 believing the following facts: that during the calendar year 1998 they had and received taxable income,  
9 computed on the community property basis, in the sum of \$19,989 and \$28,187, respectively; that upon  
10 said taxable income there was owing to the United States of America by each defendant an income tax  
11 of \$13,592 and \$5,136, respectively; they did willfully attempt to evade and defeat the said income tax  
12 due and owing by each of them to the United States of America for said calendar year by failing to  
13 make separate individual income tax returns or a joint individual income tax return on or before April  
14 15, 1999, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to  
15 the Internal Revenue Service said income taxes, and by concealing and attempting to conceal from all  
16 proper officers of the United States of America their true and correct income.

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

18 COUNT FIVE: (26 U. S.C. § 7201)

19 On or about April 15, 2000, in the Northern District of California, the defendants  
20 JEFFREY SCOTT EVANS and ELAINE MARIE EVANS,  
21 who were husband and wife, and who were residents of Walnut Creek, California, well-knowing and  
22 believing the following facts: that during the calendar year 1999 they had and received taxable income,  
23 computed on the community property basis, in the sum of \$16,539 and \$24,964, respectively; that upon  
24 said taxable income there was owing to the United States of America by each defendant an income tax  
25 of \$13,328 and \$4,195, respectively; they did willfully attempt to evade and defeat the said income tax  
26 due and owing by each of them to the United States of America for said calendar year by failing to  
27 make separate individual income tax returns or a joint individual income tax return on or before April  
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1 15, 2000, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to  
2 the Internal Revenue Service said income taxes, and by concealing and attempting to conceal from all  
3 proper officers of the United States of America their true and correct income .

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

5 COUNT SIX: (26 U. S.C. § 7201)

6 On or about April 15, 2001, in the Northern District of California, the defendants

7 JEFFREY SCOTT EVANS and ELAINE MARIE EVANS,

8 who were husband and wife, and who were residents of Walnut Creek, California, well-knowing and  
9 believing the following facts: that during the calendar year 2000 they had and received taxable income,  
10 computed on the community property basis, in the sum of \$8,128 and \$15,849, respectively; that upon  
11 said taxable income there was owing to the United States of America by each defendant an income tax  
12 of \$10,560 and \$2,374, respectively; they did willfully attempt to evade and defeat the said income tax  
13 due and owing by each of them to the United States of America for said calendar year by failing to  
14 make separate individual income tax returns or a joint individual income tax return on or before April  
15 15, 2001, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to  
16 the Internal Revenue Service said income taxes, and by concealing and attempting to conceal from all  
17 proper officers of the United States of America their true and correct income.

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

19 A True Bill

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21 Dated: \_\_\_\_\_

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FOREPERSON

22 KEVIN V. RYAN  
23 United States Attorney

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25 \_\_\_\_\_  
CHARLES BURCH  
26 Chief, Criminal Section  
Approved as to Form

27 AUSA: \_\_\_\_\_  
THOMAS MOORE

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SUPERCEDING INDICTMENT  
CR-03-0247-VRW