KEVIN V. RYAN (CSBN 118321)
United States Attorney

ORIGINAL
FILED
04 MAY 11 PM 2:13
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

RECEIVED
MAY 11 2004
U.S. ATTORNEY OFFICE
TAX DIVISION

IN THE UNITED STATES DISTRICT COURT FOR THE

NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

MHP

UNITED STATES OF AMERICA, **Plaintiff,** **v.** **JOEL MOMSEN,** **Defendant.**	**Criminal No.** CR 04-0166 **VIOLATIONS:** **26 U.S.C. § 7201 - Evasion of Payment;** **26 U.S.C. § 7206(1) - False Document** **SAN FRANCISCO VENUE**

INDICTMENT

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7201)

On or about February 6, 2001, in the Northern District of California, the defendant

JOEL MOMSEN

then a resident of Napa, California and doing business as a licensed CPA, did willfully attempt to evade and defeat the payment of federal employment taxes, interest and penalties due and owing by him to the United States of America for quarterly periods in 1991, 1992 and 1993 in the approximate amount of $173,161 by submitting a Collection Information Statement for Individuals, Form 433-A, which omitted the defendant's beneficial ownership of his personal residence located at 2507 Rollingwood Drive, Napa, California.

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

COUNT TWO: (26 U.S.C. § 7206(1))

On or about February 6, 2001, in the Northern District of California, the defendant

JOEL MOMSEN

then a resident of Napa, California and doing business as a licensed CPA, did willfully make and subscribe a Collection Information Statement for Individuals, Form 433-A, which was verified by a written declaration that it was made under the penalties of perjury and was submitted to the Internal Revenue Service, which said Collection Information Statement for Individuals, Form 433-A, he did not believe to be true and correct as to every material matter in that the said Collection Information Statement for Individuals, Form 433-A, failed to disclose his beneficial ownership of his personal residence located at 2507 Rollingwood Drive, Napa, California.

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

A True Bill

Dated: _____

FOREPERSON

KEVIN V. RYAN
United States Attorney

ROSS W. NADEL
Chief, Criminal Division

Approved as to Form:

AUSA: JAY R. WEILL