

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT

BY: COMPLAINT INFORMATION INDICTMENT SUPERSEDING

Name of District Court, and/or Judge/Magistrate Location
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

OFFENSE CHARGED

26 U.S.C. § 5661(a) - Failure to Pay
Tax on Wine

SEALED BY ORDER
OF THE COURT

- Petty
 Minor
 Misdemeanor
 Felony

PENALTY:

26 U.S.C. § 5661(a) - 5 years prison, \$250,000 fine or 2x the gross gain or loss, 3 years supervised release, \$100 assessment

DEFENDANT - U.S.

BRENDA JO KIBBEE

DISTRICT COURT NUMBER

CR 12 00701 DLJ

DEFENDANT

IS NOT IN CUSTODY

- 1) Has not been arrested, pending outcome of proceeding. If not detained give date any prior summons was served on above charges
2) Is a Fugitive
3) Is on Bail or Release from (show District)

IS IN CUSTODY

- 4) On this charge
5) On another conviction
6) Awaiting trial on other charges } Fed'l State
If answer to (6) is "Yes", show name of institution

Has detainer been filed? Yes No } If "Yes" give date filed

DATE OF ARREST Month/Day/Year

Or... if Arresting Agency & Warrant were not Month/Day/Year

DATE TRANSFERRED TO U.S. CUSTODY

This report amends AO 257 previously submitted

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

person is awaiting trial in another Federal or State Court, give name of court

this person/proceeding is transferred from another district per (circle one) FRCP 20, 21 or 40. Show District

this is a reprosecution of charges previously dismissed which were dismissed on motion of:

U.S. Att'y Defense

this prosecution relates to a pending case involving this same defendant

prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

SHOW DOCKET NO.

MAGISTRATE CASE NO.

Name and Office of Person Furnishing Information on MELINDA HAAG THIS FORM

U.S. Att'y Other U.S. Agency

Name of Asst. U.S. Att'y (if assigned) MATTHEW KLUGE, Trial Attorney, Tax Division

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:

SUMMONS NO PROCESS* WARRANT Bail Amount: _____

If Summons, complete following:

Arraignment Initial Appearance

Defendant Address: _____

*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: _____

Before Judge: _____

Comments: _____

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN JOSE

Filed

SEP 26 2012

SEALED BY ORDER
OF THE COURT

UNITED STATES OF AMERICA,

RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE

v.
CR12 0070 PLJ

BRENDA JO KIBBEE

HRL

DEFENDANT(S).

INDICTMENT

26 U.S.C. § 5661(a) - Failure to Pay Tax on Wine

A true bill.

[Handwritten Signature]

Foreman

Filed in open court this 26th day of September, 2012

[Handwritten Signature]

Clerk

Bail, \$ No bail arrested

*C-Fwd-
Gues*

DOCUMENT NO.	CSA1
<i>[Handwritten Signature]</i>	INITIALS
DISTRICT COURT CENTRAL CASE SECTION	

1 MELINDA L. HAAG (CABN 132612)
2 United States Attorney

3 **Filed**

4 SEP 26 2012

5 SEALED BY ORDER
6 OF THE COURT

7 RICHARD W. WIEKING
8 CLERK, U.S. DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA
10 SAN JOSE

11 UNITED STATES DISTRICT COURT
12 NORTHERN DISTRICT OF CALIFORNIA

13 SAN JOSE DIVISION

14 **CR12 00701**

15 UNITED STATES OF AMERICA,

No. CR-

DLJ

16 Plaintiff,

17 VIOLATIONS:
18 26 U.S.C. § 5661(a) – Failure to Pay Tax on
19 Wine

v.

20 BRENDA JO KIBBEE,

HRL

21 Defendant.

SAN JOSE VENUE

22 INDICTMENT

23 The Grand Jury charges:

24 COUNT ONE: 26 U.S.C. § 5661(a) - Failure to Pay Tax on Wine

25 During the period August 1, 2008, through August 15, 2008, in the Northern
26 District of California, the defendant,

27 BRENDA JO KIBBEE,

28 then a resident of Monterey County, California, owned and operated Monterey Wine
Services, a bonded wine cellar, from which wine was removed for sale or consumption
resulting in an excise tax due and owing to the United States of America in an amount of
approximately \$30,359.08. BRENDA JO KIBBEE was required by law to pay, on or
before August 29, 2008, that excise tax to the Alcohol and Tobacco Tax and Trade

1 Bureau of the United States Department of the Treasury. Well knowing all of the
2 foregoing, BRENDA JO KIBBEE, with intent to defraud the United States, failed on or
3 before August 29, 2008, to pay the excise tax due.

4 All in violation of Title 26, United States Code, Section 5661(a).

5 COUNT TWO: 26 U.S.C. § 5661(a) - Failure to Pay Tax on Wine

6 During the period August 16, 2008, through August 31, 2008, in the Northern
7 District of California, the defendant,

8 BRENDA JO KIBBEE,

9 then a resident of Monterey County, California, owned and operated Monterey Wine
10 Services, a bonded wine cellar, from which wine was removed for sale or consumption
11 resulting in an excise tax due and owing to the United States of America in an amount of
12 approximately \$46,548.54. BRENDA JO KIBBEE was required by law to pay, on or
13 before September 12, 2008, that excise tax to the Alcohol and Tobacco Tax and Trade
14 Bureau of the United States Department of the Treasury. Well knowing all of the
15 foregoing, BRENDA JO KIBBEE, with intent to defraud the United States, failed on or
16 before September 12, 2008, to pay the excise tax due.

17 All in violation of Title 26, United States Code, Section 5661(a).

18 COUNT THREE: 26 U.S.C. § 5661(a) - Failure to Pay Tax on Wine

19 During the period September 1, 2008, through September 15, 2008, in the
20 Northern District of California, the defendant,

21 BRENDA JO KIBBEE,

22 then a resident of Monterey County, California, owned and operated Monterey Wine
23 Services, a bonded wine cellar, from which wine was removed for sale or consumption
24 resulting in an excise tax due and owing to the United States of America in an amount of
25 approximately \$39,766.45. BRENDA JO KIBBEE was required by law to pay, on or
26 before September 29, 2008, that excise tax to the Alcohol and Tobacco Tax and Trade
27 Bureau of the United States Department of the Treasury. Well knowing all of the
28 foregoing, BRENDA JO KIBBEE, with intent to defraud the United States, failed on or

1 before September 29, 2008, to pay the excise tax due.

2 All in violation of Title 26, United States Code, Section 5661(a).

3 COUNT FOUR: 26 U.S.C. § 5661(a) - Failure to Pay Tax on Wine

4 During the period September 16, 2008, through September 25, 2008, in the
5 Northern District of California, the defendant,

6 BRENDA JO KIBBEE,

7 then a resident of Monterey County, California, owned and operated Monterey Wine
8 Services, a bonded wine cellar, from which wine was removed for sale or consumption
9 resulting in an excise tax due and owing to the United States of America in an amount of
10 approximately \$38,661.41. BRENDA JO KIBBEE was required by law to pay, on or
11 before September 29, 2008, that excise tax to the Alcohol and Tobacco Tax and Trade
12 Bureau of the United States Department of the Treasury. Well knowing all of the
13 foregoing, BRENDA JO KIBBEE, with intent to defraud the United States, failed on or
14 before September 29, 2008, to pay the excise tax due.

15 All in violation of Title 26, United States Code, Section 5661(a).

16 COUNT FIVE: 26 U.S.C. § 5661(a) - Failure to Pay Tax on Wine

17 During the period September 26, 2008, through September 30, 2008, in the
18 Northern District of California, the defendant,

19 BRENDA JO KIBBEE,

20 then a resident of Monterey County, California, owned and operated Monterey Wine
21 Services, a bonded wine cellar, from which wine was removed for sale or consumption
22 resulting in an excise tax due and owing to the United States of America in an amount of
23 approximately \$19,195.16. BRENDA JO KIBBEE was required by law to pay, on or
24 before October 14, 2008, that excise tax to the Alcohol and Tobacco Tax and Trade
25 Bureau of the United States Department of the Treasury. Well knowing all of the
26 foregoing, BRENDA JO KIBBEE, with intent to defraud the United States, failed on or
27 before October 14, 2008, to pay the excise tax due.

28 All in violation of Title 26, United States Code, Section 5661(a).

1 COUNT SIX: 26 U.S.C. § 5661(a) - Failure to Pay Tax on Wine

2 During the period October 1, 2008, through October 15, 2008, in the Northern
3 District of California, the defendant,

4 BRENDA JO KIBBEE,

5 then a resident of Monterey County, California, owned and operated Monterey Wine
6 Services, a bonded wine cellar, from which wine was removed for sale or consumption
7 resulting in an excise tax due and owing to the United States of America in an amount of
8 approximately \$57,624.79. BRENDA JO KIBBEE was required by law to pay, on or
9 before October 29, 2008, that excise tax to the Alcohol and Tobacco Tax and Trade
10 Bureau of the United States Department of the Treasury. Well knowing all of the
11 foregoing, BRENDA JO KIBBEE, with intent to defraud the United States, failed on or
12 before October 29, 2008, to pay the excise tax due.

13 All in violation of Title 26, United States Code, Section 5661(a).

14 COUNT SEVEN: 26 U.S.C. § 5661(a) - Failure to Pay Tax on Wine

15 During the period October 16, 2008, through October 31, 2008, in the Northern
16 District of California, the defendant,

17 BRENDA JO KIBBEE,

18 then a resident of Monterey County, California, owned and operated Monterey Wine
19 Services, a bonded wine cellar, from which wine was removed for sale or consumption
20 resulting in an excise tax due and owing to the United States of America in an amount of
21 approximately \$82,809.61. BRENDA JO KIBBEE was required by law to pay, on or
22 before November 14, 2008, that excise tax to the Alcohol and Tobacco Tax and Trade
23 Bureau of the United States Department of the Treasury. Well knowing all of the
24 foregoing, BRENDA JO KIBBEE, with intent to defraud the United States, failed on or
25 before November 14, 2008, to pay the excise tax due.

26 All in violation of Title 26, United States Code, Section 5661(a).

27 COUNT EIGHT: 26 U.S.C. § 5661(a) - Failure to Pay Tax on Wine

28 During the period November 1, 2008, through November 15, 2008, in the Northern

1 District of California, the defendant,

2 BRENDA JO KIBBEE,

3 then a resident of Monterey County, California, owned and operated Monterey Wine
4 Services, a bonded wine cellar, from which wine was removed for sale or consumption
5 resulting in an excise tax due and owing to the United States of America in an amount of
6 approximately \$41,276.44. BRENDA JO KIBBEE was required by law to pay, on or
7 before November 28, 2008, that excise tax to the Alcohol and Tobacco Tax and Trade
8 Bureau of the United States Department of the Treasury. Well knowing all of the
9 foregoing, BRENDA JO KIBBEE, with intent to defraud the United States, failed on or
10 before November 28, 2008, to pay the excise tax due.

11 All in violation of Title 26, United States Code, Section 5661(a).

12 COUNT NINE: 26 U.S.C. § 5661(a) - Failure to Pay Tax on Wine

13 During the period November 16, 2008, through November 30, 2008, in the
14 Northern District of California, the defendant,

15 BRENDA JO KIBBEE,

16 then a resident of Monterey County, California, owned and operated Monterey Wine
17 Services, a bonded wine cellar, from which wine was removed for sale or consumption
18 resulting in an excise tax due and owing to the United States of America in an amount of
19 approximately \$51,843.97. BRENDA JO KIBBEE was required by law to pay, on or
20 before December 12, 2008, that excise tax to the Alcohol and Tobacco Tax and Trade
21 Bureau of the United States Department of the Treasury. Well knowing all of the
22 foregoing, BRENDA JO KIBBEE, with intent to defraud the United States, failed on or
23 before December 12, 2008, to pay the excise tax due.

24 All in violation of Title 26, United States Code, Section 5661(a).

25 COUNT TEN: 26 U.S.C. § 5661(a) - Failure to Pay Tax on Wine

26 During the period December 1, 2008, through December 15, 2008, in the Northern
27 District of California, the defendant,

28 BRENDA JO KIBBEE,

1 then a resident of Monterey County, California, owned and operated Monterey Wine
2 Services, a bonded wine cellar, from which wine was removed for sale or consumption
3 resulting in an excise tax due and owing to the United States of America in an amount of
4 approximately \$84,593.89. BRENDA JO KIBBEE was required by law to pay, on or
5 before December 29, 2008, that excise tax to the Alcohol and Tobacco Tax and Trade
6 Bureau of the United States Department of the Treasury. Well knowing all of the
7 foregoing, BRENDA JO KIBBEE, with intent to defraud the United States, failed on or
8 before December 29, 2008, to pay the excise tax due.

9 All in violation of Title 26, United States Code, Section 5661(a).

10 COUNT ELEVEN: 26 U.S.C. § 5661(a) - Failure to Pay Tax on Wine

11 During the period December 16, 2008, through December 31, 2008, in the
12 Northern District of California, the defendant,

13 BRENDA JO KIBBEE,

14 then a resident of Monterey County, California, owned and operated Monterey Wine
15 Services, a bonded wine cellar, from which wine was removed for sale or consumption
16 resulting in an excise tax due and owing to the United States of America in an amount of
17 approximately \$88,497.74. BRENDA JO KIBBEE was required by law to pay, on or
18 before January 14, 2009, that excise tax to the Alcohol and Tobacco Tax and Trade
19 Bureau of the United States Department of the Treasury. Well knowing all of the

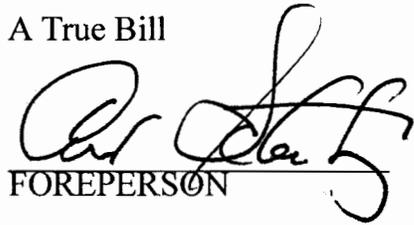
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1 foregoing, BRENDA JO KIBBEE, with intent to defraud the United States, failed on or
2 before January 14, 2009, to pay the excise tax due.

3 All in violation of Title 26, United States Code, Section 5661(a).

4 A True Bill

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6 Dated: 9/26/2012


FOREPERSON

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8 MELINDA HAAG
United States Attorney

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11 
12 MIRANDA KANE
Assistant United States Attorney
Chief, Criminal Division

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14 Approved as to Form

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16 
17 MATTHEW J. KLUGE
Trial Attorney
Tax Division

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