

AO 257 (Rev. 6/78)

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

BY: COMPLAINT INFORMATION INDICTMENT SUPERSEDING

OFFENSE CHARGED

18 U.S.C. § 1001 - False Statement to the IRS (2 counts)

- Petty
 Minor
 Misdemeanor
 Felony

PENALTY:

18 U.S.C. § 1001- 5 years prison, \$250,000 fine, 5 years supervised release, \$100 assessment.

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

DEFENDANT - U.S.

William A. Hirst

DISTRICT COURT NUMBER

CR 11 0157

DEFENDANT

IS NOT IN CUSTODY

- 1) [X] Has not been arrested, pending outcome this 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
If answer to (6) is "Yes", show name of institution

Has detainer been filed? [] Yes [X] 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) FRCrP 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 THIS FORM MELINDA HAAG

[X] U.S. Att'y [] Other U.S. Agency

Name of Asst. U.S. Att'y (if assigned) THOMAS MOORE, AUSA, TAX DIV.

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:

[X] 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: OAKLAND

FILED

MAR 17 2011

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

UNITED STATES OF AMERICA,

v.

CR 11 0157

SBA

E-filing

WILLIAM A. HIRST



DEFENDANT(S).

INDICTMENT

18 U.S.C. § 1001 - False Statement to the IRS (2 counts)

CV-11-157 SBA

A true bill.

[Signature]

Foreman

Filed in open court this 17th day of

March 2011

[Signature]

KAREN L. HUNTER

Clerk

~~JOSEPH C. SPERO~~

~~UNITED STATES MAGISTRATE JUDGE~~

Bail, \$ Summons

for 3/21/11 before
Judge Ryan in Oakland

1 MELINDA HAAG (CABN 1132612)
2 United States Attorney

FILED
MAR 17 2011
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

E-filing

8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA

10 OAKLAND DIVISION

CR 11 0157

11 UNITED STATES OF AMERICA,)

No. CR

12 Plaintiff,)

VIOLATION: 18 U.S.C. § 1001 - False
Statement to the Internal Revenue Service
(2 Counts)

13 v.)

14 WILLIAM A. HIRST,)

15 Defendant.)

OAKLAND VENUE

SBA

17 INDICTMENT

18 The Grand Jury Charges:

19 COUNT ONE: (18 U.S.C. § 1001)

20 On or about December 11, 2006, in the Northern District of California, the defendant,
21 WILLIAM A. HIRST,
22 a resident of Pleasanton, California, did willfully and knowingly make and cause to be made materially
23 false, fictitious, and fraudulent statements and representations regarding a matter within the jurisdiction
24 of the Internal Revenue Service, an agency of the United States, by stating to agents of the Internal
25 Revenue Service during a civil estate tax audit to determine the assets and the value of the assets
26 included in the decedent's estate and its federal estate tax liability, when they placed eleven deeds
27 before him, that he notarized those deeds on February 12, 2004; that the signature on those deeds was
28 ERB's; that it was not possible that he signed ERB's signature onto some of the deeds; that he did not

1 know why he placed the date in front of ERB's signature on three deeds; that he did not remember
2 why three deeds were filed fourteen months after February 12, 2004, while the other eight were filed
3 one month after February 12, 2004; that he discovered three deeds had not been filed with the county
4 recorder when he ran across them in a file; and that he did not sign ERB's name to deeds, and the
5 signatures on the deeds were not his writing. The statements and representations were false because, as
6 WILLIAM A. HIRST then and there knew, that on or about and between December 2004, and
7 February 15, 2005, both dates being approximate and inclusive, he fabricated three of the deeds, which
8 were included among the eleven deeds placed before him, those three deeds being for the properties
9 commonly know as 1051 Bluebell, 41111 Blacow and 1938, 1955 and 1979 Spruce (hereinafter
10 "Bluebell, Blacow, and Spruce"); signed ERB's name to the fabricated deeds; placed the date in front
11 of ERB's signature on the fabricated deeds as ERB was deceased; did not notarize the fabricated deeds
12 on February 12, 2004; he knew the three fabricated deeds were filed fourteen months after February 12,
13 2004, instead of one month later like the other deeds, because he did not fabricate them until sometime
14 in between December 2004 and February 15, 2005 and therefore could not have been filed in 2004 with
15 the other deeds; he discovered he did not have deeds for the Bluebell, Blacow, and Spruce properties
16 when SB asked him for those deeds and when he was unable to find them in his files, he fabricated the
17 Bluebell, Blacow, and Spruce deeds and caused them to be filed with the county recorder.

18 All in violation of Title 18, United States Code, Section 1001.

19 COUNT TWO: (18 U.S.C. § 1001)

20 On or about August 5, 2008, in the Northern District of California, the defendant,

21 WILLIAM A. HIRST,

22 a resident of Pleasanton, California, did willfully and knowingly make and cause to be made materially
23 false, fictitious, and fraudulent statements and representations regarding a matter within the jurisdiction
24 of the Internal Revenue Service, an agency of the United States, by stating to agents of the Internal
25 Revenue Service during a criminal investigation that the Bluebell, Blacow, and Spruce deeds were

26 ///

27 ///

28 ///

1 recorded more than a year after the other deeds were recorded, because they were lost. The statement
2 and representation was false because, as WILLIAM A. HIRST then and there knew, the reason
3 the documents were recorded on or about April 4, 2005, was because they were not fabricated by him
4 until sometime between December 2004 and February 15, 2005.

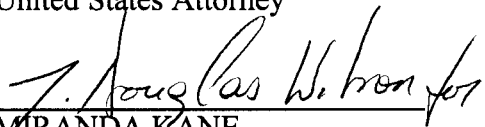
5 All in violation of Title 18, United States Code, Section 1001.

6 A True Bill


7
8 Dated: March 17, 2011


9
10 FOREPERSON

11 MELINDA HAAG
12 United States Attorney


13 MIRANDA KANE
14 Chief, Criminal Division

15 Approved as to Form


16 THOMAS MOORE
17 Assistant United States Attorney
18 Chief, Tax Division