

JOHN W. HUBER, United States Attorney (#7226)
KEVIN L. SUNDWALL, Assistant United States Attorney (#6341)
ANDREW J. KAMEROS, Special Assistant United States Attorney
Attorneys for the United States of America
185 South State Street, Suite 300
Salt Lake City, Utah 84111
Telephone: (801) 524-5682
Email: kevin.sundwall@usdoj.gov

FILED
U.S. DISTRICT COURT
2016 OCT 19 12:59
DISTRICT OF UTAH
BY: _____
DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

LOUIS DELYNN HANSEN,

Defendant.

INDICTMENT

VIOLATIONS:

Count I: 26 U.S.C. § 7201 Attempt to
Evade or Defeat Tax;

Count II: 26 U.S.C. § 7212(a)

Impeding Internal Revenue Laws.

Case: 2:16-cr-00534
Assigned To : Waddoups, Clark
Assign. Date : 10/19/2016
Description: USA v.

The Grand Jury Charges:

INTRODUCTION

At all times material to the Indictment:

1. Louis DeLynn Hansen, (hereinafter referred to as "Hansen") resided in Orem, Utah, in Utah County, in the District of Utah.

2. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury and was responsible for enforcing and administering the tax laws of the United States and collecting taxes owed to the Treasury of the United States.

3. During the years 2005, 2006 and 2007 Hansen owned and operated a chiropractic care business as a sole proprietorship.

4. During the years 2010 and 2011 Hansen owned and operated a home health care products business as a sole proprietorship.

5. On or about June 4, 2007, Hansen filed an IRS Form 1040, U.S. Individual Income Tax Return (hereinafter “IRS Form 1040”) for tax year 2005, reporting \$56,177 in business income from his chiropractic care business, and a tax due and owing of \$11,881. On or about April 17, 2006, Hansen made an estimated tax payment of \$2500 for the year 2005, but no additional tax payments were remitted by Hansen with the 2005 IRS Form 1040 at the time of filing or until at least the date of this indictment.

6. On or about May 28, 2007, Hansen filed an IRS Form 1040 for tax year 2006, reporting \$87,014 in business income from his chiropractic care business, and tax due and owing in the amount of \$24,513. Hansen has made no tax payments for the year 2006.

7. On or about May 19, 2008, Hansen filed an IRS Form 1040 for tax year 2007, reporting \$38,207 in business income from his chiropractic care business and estimated tax payments of \$14,500, and claiming a tax refund of \$8,479. Hansen’s 2007 Form 1040 was selected for audit by the IRS, and on February 8, 2010, the IRS mailed Hansen a notice of assessment informing him that he owed additional taxes, penalties and interest

totaling \$47,958 for 2007. As of the date of this indictment, no payment has been remitted by Hansen to the IRS in response to this notice of assessment.

8. On or about May 23, 2011, Hansen filed an IRS Form 1040 for tax year 2010, reporting \$160,326 in business income from his home health care products business, and a tax due and owing plus penalty in the amount of \$54,585. On April 17, 2010, Hansen made an estimated payment of his 2010 taxes in the amount of \$2,534. No additional tax payments were remitted with the 2010 IRS Form 1040 at the time of filing or until at least the date of this indictment.

9. On or about January 10, 2012, account no. xxxxx3180 at Zion's Bank was opened in the name of an individual known to the grand jury and identified herein as Individual #1. In or about February 2012, account no. xxxxx3180 at Zion's Bank was closed.

10. On or about March 21, 2012, account no. xxxxx9660 at JP Morgan Chase Bank was opened in the name of an individual known to the grand jury and identified herein as Individual #2. On or about April 5, 2012, account no xxxxx9660 at JP Morgan Chase Bank was closed.

11. On or about May 28, 2012, Hansen filed an IRS Form 1040 for tax year 2011, reporting \$294,576 in business income from his home health care products business, estimated tax payments of \$14,500, and a tax due and owing plus penalty in the amount of \$82,601. No additional tax payments were remitted with the 2011 IRS Form 1040 at the time of filing or until at least the date of this indictment.

12. As of March 2012 Hansen owed approximately \$158,765 in taxes, penalties and interest for the tax years 2005, 2006, 2007 and 2010.

COUNT I

26 U.S.C. § 7201

(Attempt to Evade or Defeat Tax)

13. The allegations contained in Paragraphs numbered 1-10 and 12 of the Introduction are re-alleged and incorporated herein.

14. From on or about March 21, 2012, through on or about May 4, 2012, in the District of Utah and elsewhere,

LOUIS DELYNN HANSEN,

defendant herein, willfully attempted to evade and defeat the payment of income tax due and owing by him to the United States of America, for the calendar years 2005, 2006, 2007 and 2010, by committing affirmative acts of evasion, including but not limited to the following:

(a) On or about March 22, 2012, Hansen presented and caused to be presented to the IRS check no. 1103 in the amount of \$342,699.41 drawn on closed account no. xxxxx3180 at Zion's Bank. Check no. 1103 contained Hansen's social security number and stated "EFT only for discharge of debt" in the memo line and "Form 433-D" on the face of the check. IRS Form 433-D, Installment Agreement, is used to inform the IRS of an individual or entity's intention to pay an outstanding tax liability with an initial payment and monthly installment payments thereafter.

(b) On or about March 26, 2012, Hansen sent and caused to be sent a signed letter to the IRS Revenue Officer assigned to his case, stating that he had sent a

\$342,699.41 check to the IRS Service Center in Ogden, Utah as payment of the amount he owed to the IRS.

(c) On or about May 4, 2012, Hansen mailed and caused to be mailed a signed, certified letter to the IRS Servicing Center in Ogden, Utah, claiming that he had previously submitted the above-mentioned check in the amount of \$342,699.41 from Individual #1's checking account for the purpose of discharging his tax debt.

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

COUNT II

26 U.S.C. § 7212(a)
(Impeding Internal Revenue Laws)

15. The allegations contained in Paragraphs numbered 1-12 of the Introduction and Paragraph numbers 14(a-c) as alleged in Count I, are re-alleged and incorporated herein:

16. From in or about March 21, 2012, through in or about June 11, 2012, in the District of Utah and elsewhere,

LOUIS DELYNN HANSEN

defendant herein, did corruptly endeavor to obstruct and impede the due administration of the internal revenue laws of the United States concerning the ascertainment, computation, assessment, and collection of federal income taxes by attempting to fraudulently cause amounts to be credited to his IRS tax account by committing acts, including, but not limited to the following:

(a) On or about March 22, 2012, Hansen presented and caused to be presented to the IRS a check in the amount of \$342,699.41, drawn on closed Zion's Bank account no. xxxxx3180, which purported to discharge Hansen's tax debt.

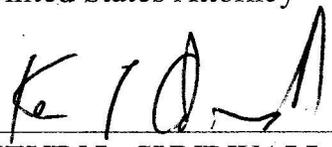
(b) On or about June 6, 2012, Hansen issued and caused to be issued, and presented and caused to be presented to the IRS, check nos. 1011, 1012, 1013 and 1015, each in the amount of \$425,000, drawn on closed JP Morgan Chase Bank account no. xxxxx9660, payable to "U.S. Treasury," and including Hansen's social security number and the statement "EFT only for discharge of debt" in the memo line.

In violation of Title 26, United States Code Section 7212(a).

A TRUE BILL:

14
FOREPERSON OF GRAND JURY

JOHN W. HUBER
United States Attorney



KEVIN L. SUNDWALL
Assistant United States Attorney