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CLERK U.S. DISTRICT COURT  
CENTRAL DIST. OF CALIF.  
SANTA ANA  
BY \_\_\_\_\_

UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

GEORGE WILLIAM HAMMER,

Defendant.

CR No. 17-742(A)-JLS

F I R S T  
S U P E R S E D I N G  
I N F O R M A T I O N

[26 U.S.C. § 7206(2): Aiding and Assisting in the Preparation of a False Tax Return]

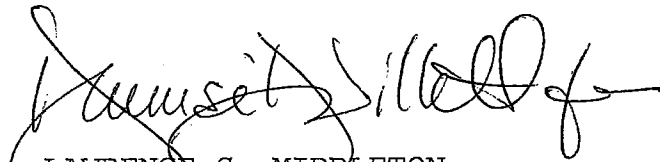
The United States Attorney charges:

[26 U.S.C. § 7206(2)]

On or about September 18, 2013, in Los Angeles County, within the Central District of California, and elsewhere, defendant GEORGE WILLIAM HAMMER ("defendant HAMMER"), and others, knowingly and willfully caused and aided and assisted in, and procured, counseled, and advised the preparation and presentation under, and in connection with a matter arising under, the internal revenue laws, to the Internal Revenue Service, of a United States Income Tax Return for a Corporation, Form 1120, for Pacific Specialty Physician Management, Inc., for the 2012 tax year, which was false and fraudulent as to a material matter, in that, as defendant HAMMER then knew, the return

1 falsely overstated "other deductions" (line 26). Specifically, as  
2 defendant HAMMER and others then knew, PSPM's 2012 corporate tax  
3 return claimed the "termination of option fees" as an "other  
4 deduction" in the amount of \$1,355,000, when such payments were not  
5 properly claimed as deductions because they were actually illegal  
6 kickbacks and bribes to Pacific Kickback Recipients for the referral  
7 of Kickback Tainted Surgeries and Services to Pacific Hospital and  
8 Affiliated Entities.

9  
10 TRACY L. WILKISON  
11 Attorney for the United States,  
12 Acting Under Authority Conferred  
13 by 28 U.S.C. § 515

14   
15 LAWRENCE S. MIDDLETON  
16 Assistant United States Attorney  
17 Chief, Criminal Division

18 DENNISE D. WILLETT  
19 Assistant United States Attorney  
20 Chief, Santa Ana Branch Office

21 JOSEPH T. MCNALLY  
22 Assistant United States Attorney  
23 Deputy Chief, Santa Ana Branch Office

24 ASHWIN JANAKIRAM  
25 SCOTT D. TENLEY  
26 Assistant United States Attorneys  
27  
28