

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA, : SUPERSEDING INFORMATION
 :
 -v.- : S2 11 Cr. 866 (LTS)
 :
 FABIO FRAZZETTO, :
 :
 Defendant. :
 :
 - - - - -x

COUNT ONE
(Conspiracy)

1. From at least in or about the 1990s through at least in or about 2010, in the Southern District of New York and elsewhere, FABIO FRAZZETTO, the defendant, together with others known and unknown, willfully and knowingly did combine, conspire, confederate, and agree together and with each other, to defraud the United States of America and an agency thereof, to wit, the Internal Revenue Service ("IRS"), and to commit offenses against the United States, to wit, violations of Title 26, United States Code, Section 7201, and Title 26, United States Code, Section 7206(1).

2. It was a part and an object of the conspiracy that FABIO FRAZZETTO, the defendant, together with others known and unknown, willfully and knowingly would and did defraud the United States of America and the IRS for the purpose of impeding, impairing, obstructing, and defeating the lawful

governmental functions of the IRS in the ascertainment, computation, assessment, and collection of revenue, to wit, federal income taxes.

3. It was further a part and an object of the conspiracy that FABIO FRAZZETTO, the defendant, together with others known and unknown, willfully and knowingly would and did attempt to evade and defeat a substantial part of the income tax due and owing to the United States of America from clients of FRAZZETTO who were U.S. taxpayers, in violation of Title 26, United States Code, Section 7201.

4. It was further a part and an object of the conspiracy that FABIO FRAZZETTO, the defendant, together with others known and unknown, willfully and knowingly would and did make and subscribe returns, statements, and other documents, which contained and were verified by written declarations that they were made under the penalties of perjury, and which FRAZZETTO, together with others known and unknown, did not believe to be true and correct as to every material matter, in violation of Title 26, United States Code, Section 7206(1).

Overt Acts

5. In furtherance of the conspiracy and to effect the illegal objects thereof, FABIO FRAZZETTO, the defendant, committed the following overt acts, among others, in the Southern District of New York and elsewhere:

a. In or about 2006, FRAZZETTO opened new undeclared accounts for a U.S. taxpayer-client and the client's daughters at a Swiss bank ("Swiss Bank No. 1").

b. In or about 2007, FRAZZETTO met with a U.S. lawyer based in Florida (the "U.S. Lawyer") who had opened undeclared accounts for U.S. taxpayer-clients at Swiss Bank No. 1.

c. In or about 2007 or 2008, FRAZZETTO met with a U.S. taxpayer-client at a hotel in Manhattan.

d. In or about August 2009, FRAZZETTO opened a new undeclared account in the name of an Israeli citizen and resident, and transferred the assets of several U.S. taxpayer-clients into that account in order to further conceal those U.S. taxpayer-clients' financial interest in those funds.

(Title 18, United States Code, Section 371.)

Preet Bharara

PREET BHARARA
United States Attorney

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(18 U.S.C. § 371)

PREET BHARARA
United States Attorney.
