

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO**

**Criminal Case No. 17-cr-00108-GPG**

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**v.**

**SERGIO A. MURILLO, A/K/A  
SERGIO A. MURILLO-NUNEZ,**

**Defendant.**

**FILED**  
**UNITED STATES DISTRICT COURT**  
**DENVER, COLORADO**  
*2:58 pm, Apr 11, 2017*  
**JEFFREY P. COLWELL, CLERK**

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**INDICTMENT**  
**26 U.S.C. § 7201**

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The Grand Jury charges:

**COUNTS ONE THROUGH FOUR**  
**26 U.S.C. § 7201**

**A. INTRODUCTION**

At all times relevant to this indictment,

1. SERGIO MURILLO was the owner and sole proprietor of Mountain High Window Cleaning (hereinafter "Mountain High"), a business located within the District of Colorado that cleaned windows, removed snow and provided a few other real estate related services within the District of Colorado. Mountain High operated from at least January 1, 2007 through December 31, 2010.

2. Mountain High also did business under various names including: Mountain High Snow Removal, Mountain High Snow Removal and Window Cleaning, Mt High Window Cleaning, Mountain High, Mountain High Commercial & Residential Window Cleaning, Sergio's Mountain High Window Cleaning & Snow Removal, Mountain High Window Cleaning and Snow Removal, Sergio Murillo Mountain High Window Cleaning, and Sergio's Mountain High Snow Removal.
3. The Internal Revenue Service ("IRS") is an agency of the United States within the Department of the Treasury of the United States and is responsible for enforcing and administering the tax laws of the United States.
4. A Form 1040 is a U.S. Individual Income Tax Return.
5. A Schedule C is used by a sole proprietor to report income or loss from a business.
6. At all times relevant herein, SERGIO MURILLO reported the business activity of Mountain High on Schedule C, attached to his annually filed IRS Form 1040.
7. At all times relevant herein, Mountain High maintained a bank account at US Bank under the name Sergio Murillo Mountain High Window Cleaning, into which a portion of Mountain High's business receipts were deposited.
8. At all times relevant herein, SERGIO MURILLO maintained several bank accounts at Wells Fargo under the name Sergio A. Murillo-Nunez, into which a portion of Mountain High's business receipts were deposited.

**B. COUNT I**

9. From at least on or about January 1, 2007, and continuing until at least August 17, 2012, in the District of Colorado, defendant SERGIO MURILLO did willfully attempt to evade and defeat the assessment of federal taxes due and owing by him to the United States of America for tax year 2007, when MURILLO owed substantial tax in addition to the tax liability reported on his income tax return, when MURILLO then and there knew that his taxable income was in excess of the amount stated on the return, and by committing and causing to be committed the following affirmative acts of evasion, including, amongst others:

- a. Issuing or causing to be issued, invoices for work performed by Mountain High wherein he instructed Mountain High's clients to make checks payable to "Sergio A. Murillo" or "Sergio Murillo" rather than making them payable to Mountain High.
- b. Depositing most of the checks referenced in subpart (a) above into the bank accounts at Wells Fargo that were under the name Sergio Murillo-Nunez.
- c. Providing his return preparer with only bank statements from Mountain High's US Bank account for the preparation of his 2007 federal income tax return.
- d. On or about November 1, 2009, SERGIO MURILLO prepared and caused to be prepared, and signed and caused to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for tax year

2007 which was filed with the Internal Revenue Service on behalf of himself. The false return stated that Murillo's business income from Mountain High for the calendar year was \$-23,481, and the amount of tax due and owing thereon was \$0. His actual total income was approximately \$139,052, and the estimated additional tax due and owing for tax year 2007 is approximately \$40,305.

- e. On or about May 20, 2011, Murillo falsely told IRS Revenue Agent Kevin Collins that all of Mountain High's income was deposited into the US Bank account, and that he did not have any other bank accounts.
- f. On or about August 17, 2012, Murillo falsely told IRS Revenue Agent Collins that his customers determined whether to make checks payable to Mountain High or to SERGIO MURILLO personally, and that Mountain High's invoices contained both names.

All in violation of Title 26, United States Code, Section 7201.

### **C. COUNT II**

10. From at least on or about January 1, 2008, and continuing until at least August 17, 2012, in the District of Colorado, defendant SERGIO MURILLO did willfully attempt to evade and defeat the assessment of federal taxes due and owing by him to the United States of America for tax year 2008, when MURILLO owed substantial tax in addition to the tax liability reported on his income tax return, when MURILLO then and there knew that his taxable income was in excess of

the amount stated on the return, and by committing and causing to be committed the following affirmative acts of evasion, including, among others:

- a. Issuing or causing to be issued, invoices for work performed by Mountain High wherein he instructed Mountain High's clients to make checks payable to "Sergio A. Murillo" or "Sergio Murillo" rather than making them payable to Mountain High.
- b. Depositing most of the checks referenced in subpart (a) above into the bank accounts at Wells Fargo that were under the name Sergio Murillo-Nunez.
- c. Providing his return preparer with only bank statements from Mountain High's US Bank account for the preparation of his 2008 federal income tax return.
- d. On or about November 1, 2009, SERGIO MURILLO prepared and caused to be prepared, and signed and caused to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040 for tax year 2008, which was filed with the Internal Revenue Service on behalf of himself. The false return stated that Murillo's business income from Mountain High for the calendar year was -\$30,779, and the amount of tax due and owing thereon was \$0. His actual total income was approximately \$214,815, and the estimated additional tax due and owing for tax year 2008 is approximately \$63,867.

- e. On or about May 20, 2011, Murillo falsely told IRS Revenue Agent Kevin Collins that all of Mountain High's income was deposited into the US Bank account, and that he did not have any other bank accounts.
- f. On or about August 17, 2012, Murillo falsely told IRS Revenue Agent Collins that his customers determined whether to make checks payable to Mountain High or to SERGIO MURILLO personally, and that Mountain High's invoices contained both names.

All in violation of Title 26, United States Code, Section 7201.

**D. COUNT III**

- 10. From at least on or about January 1, 2009, and continuing until at least August 17, 2012, in the District of Colorado, defendant SERGIO MURILLO did willfully attempt to evade and defeat the assessment of federal taxes due and owing by him to the United States of America for tax year 2009, when MURILLO owed substantial tax in addition to the tax liability reported on his income tax return, when MURILLO then and there knew that his taxable income was in excess of the amount stated on the return, and by committing and causing to be committed the following affirmative acts of evasion, including, among others:
  - a. Issuing or causing to be issued, invoices for work performed by Mountain High wherein he instructed Mountain High's clients to make checks payable to "Sergio A. Murillo" or "Sergio Murillo" rather than making them payable to Mountain High.

- b. Depositing most of the checks referenced in subpart (a) above into the bank accounts at Wells Fargo that were under the name Sergio Murillo-Nunez.
- c. Providing his return preparer with only bank statements from Mountain High's US Bank account for the preparation of his 2009 federal income tax return.
- d. On or about July 19, 2011, SERGIO MURILLO prepared and caused to be prepared, and signed and caused to be signed, a false and fraudulent U.S. Individual Income Tax Return, Forms 1040 for tax year 2009, which was filed with the Internal Revenue Service on behalf of himself. The false return stated that Murillo's business income from Mountain High for the calendar year was \$7,811, and that the amount of tax due and owing thereon was \$1,104, His actual total income was approximately \$163,112, and the estimated additional tax due and owing for tax year 2009 is approximately \$50,173.
- e. On or about May 20, 2011, Murillo falsely told IRS Revenue Agent Kevin Collins that all of Mountain High's income was deposited into the US Bank account, and that he did not have any other bank accounts.
- f. On or about August 17, 2012, Murillo falsely told IRS Revenue Agent Collins that his customers determined whether to make checks payable to Mountain High or to SERGIO MURILLO personally, and that Mountain High's invoices contained both names.

All in violation of Title 26, United States Code, Section 7201.

**E. COUNT IV**

11. From at least on or about January 1, 2010, and continuing until at least August 17, 2012, in the District of Colorado, defendant SERGIO MURILLO did willfully attempt to evade and defeat the assessment of federal taxes due and owing by him to the United States of America for tax year 2010, when MURILLO owed substantial tax in addition to the tax liability reported on his income tax return, when MURILLO then and there knew that his taxable income was in excess of the amount stated on the return, and by committing and causing to be committed the following affirmative acts of evasion, including, among others:

- a. Issuing or causing to be issued, invoices for work performed by Mountain High wherein he instructed Mountain High's clients to make checks payable to "Sergio A. Murillo" or "Sergio Murillo" rather than making them payable to Mountain High.
- b. Depositing most of the checks referenced in subpart (a) above into the bank accounts at Wells Fargo that were under the name Sergio Murillo-Nunez.
- c. Providing his return preparer with only bank statements from Mountain High's US Bank account for the preparation of his 2010 federal income tax return.
- d. On or about October 11, 2011, SERGIO MURILLO prepared and caused to be prepared, and signed and caused to be signed, a false and



fraudulent U.S. Individual Income Tax Return, Forms 1040 for tax year 2010, which was filed with the Internal Revenue Service on behalf of himself. The false return stated that Murillo's business income from Mountain High for the calendar year was -\$570, and that the amount of tax due and owing thereon was \$0, when he then and there knew that his taxable income was in excess of the amount stated on the return and that he had a substantial additional tax due and owing to the United States of America. His actual total income was approximately \$104,783, and the estimated additional tax due and owing for tax year 2010 is approximately \$34,233.

- e. On or about May 20, 2011, Murillo falsely told IRS Revenue Agent Kevin Collins that all of Mountain High's income was deposited into the US Bank account, and that he did not have any other bank accounts.
- f. On or about August 17, 2012, Murillo falsely told IRS Revenue Agent Collins that his customers determined whether to make checks payable to Mountain High or to SERGIO MURILLO personally, and that Mountain High's invoices contained both names.

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All in violation of Title 26, United States Code, Section 7201.

TRUE BILL:

Ink signature on file in Clerk's Office  
FOREPERSON

ROBERT C. TROYER  
Acting United States Attorney

By: s/ Pete Hautzinger  
PETE HAUTZINGER  
Assistant United States Attorney  
205 N. 4<sup>th</sup> Street, Suite 400  
Grand Junction, Colorado 81501  
Telephone 970-241-3843  
Fax: (970) 248-3630  
E-mail: [peter.hautzinger@usdoj.gov](mailto:peter.hautzinger@usdoj.gov)

By: s/ Benjamin J. Weir  
BENJAMIN J. WEIR  
Trial Attorney  
U.S. Dept. of Justice, Tax Division  
P.O. Box 972  
Tel: (202) 307-0855  
Fax: (202) 514-9623  
[Benjamin.j.weir@usdoj.gov](mailto:Benjamin.j.weir@usdoj.gov)

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DEFENDANT: Sergio A. Murillo, a/k/a Sergio A. Murillo-Nunez

YOB: 1975 **AGE 41**

COMPLAINT FILED? \_\_\_\_\_ Yes  X  No

If Yes, MAGISTRATE CASE NUMBER \_\_\_\_\_

HAS DEFENDANT BEEN ARRESTED ON COMPLAINT? \_\_\_\_\_ Yes  X  No  
If No, a new warrant is required

OFFENSE(S): **Counts 1 through 4:** 26 U.S.C. § 7201  
Attempt to evade or defeat tax

LOCATION OF OFFENSE: Eagle County, Colorado

PENALTY: **For Each Count 1 through 4:**  
Term of imprisonment not to exceed 5 years;  
Fine of not more than \$250,000;  
Costs of prosecution

AGENT: SA David Wagner, IRS-CI

AUTHORIZED BY: Pete Hautzinger Assistant U.S. Attorney Benjamin J. Weir Trial Attorney, Tax Division

ESTIMATED TIME OF TRIAL:

X  five days or less \_\_\_\_\_ over five days \_\_\_\_\_ other

THE GOVERNMENT

\_\_\_\_\_ will seek detention in this case based on 18 U.S.C. § 3142(f)([1 or 2])

X  will not seek detention

The statutory presumption of detention [**is/is not**] applicable to this defendant.

OCDETF CASE: \_\_ Yes  X  No