No. CR 04 20055 RMW
HRL

UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN JOSE DIVISION

FILED
APR 07 2004
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE

THE UNITED STATES OF AMERICA

vs.

ULYSSES Q. NGUYEN

INDICTMENT

COUNTS ONE THROUGH FIVE: - Title 18, United States Code, Section 7201 - Income Tax Evasion

COUNTS SIX THROUGH TEN: - Title 26, United States Code, Section 7203 - Willful Failure to File Individual Tax Return

COUNT ELEVEN: - Title 26, United States Code, Section 7212(a) - Interference with Due Administration of Internal Revenue Laws

COUNTS TWELVE THROUGH FOURTEEN: - Title 18, United States Code, Section 1001 - False Statement to Government Agency

A true bill.

Foreperson

Filed in open court this 7th *day of* April

A.D. 2004

Clerk

Bail. $ No Bail Arrest Warrant

DOCUMENT NO.	CSA's INITIALS

DISTRICT COURT

KEVIN V. RYAN (CASBN 118321)
United States Attorney

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UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN JOSE DIVISION

CR No. 04 20055 RMW HRL

UNITED STATES OF AMERICA, Plaintiff, v. ULYSSES Q. NGUYEN, Defendant.	VIOLATIONS: 26 U.S.C. § 7201 -- Income Tax Evasion; 26 U.S.C. § 7203 - Willful Failure to File Individual Tax Return; 26 U.S.C. § 7212(a) -- Interference with Due Administration of Internal Revenue Laws; 18 U.S.C. § 1001 – False Statement To Government Agency SAN JOSE VENUE

The Grand Jury charges:

INDICTMENT

At all times relevant to this Indictment:

1. Defendant ULYSSES Q. NGUYEN was a resident in San Jose, California who owned and operated businesses engaged in the buying, selling and repair of computers and computer peripherals.

2. Ulysses Enterprise was a business located in San Jose, California that sold computer equipment including CPU modules of Sun Microsystems. Defendant NGUYEN owned and operated Ulysses Enterprise, which commenced operations in or about March 1996.

3. Pacific Disk Drive Exchange was a business located in San Jose, California that

sold and repaired computer disk drives. Defendant NGUYEN owned and operated Pacific Disk Drive Exchange, which commenced operations in or about January 1997.

COUNTS ONE THROUGH FIVE: (18 U.S.C. § 7201)

4. The allegations in paragraphs 1 through 3 are realleged and incorporated herein as if set forth in full.

5. During the calendar years 1997 through 2001, the defendant

ULYSSES Q. NGUYEN,

a resident of San Jose, California, had and received taxable income in the approximate amounts set forth below; that upon said taxable income there was a substantial amount of tax due and owing to the United States of America; that well-knowing and believing the foregoing facts, the defendant, on or about the dates specified below, in the Northern District of California, and elsewhere, did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for said calendar years by failing to make an income tax return on or before the date required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service said income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income:

COUNT	CALENDAR YEAR	TAX DEADLINE	TAXABLE INCOME	TAX DUE AND OWING
1	1997	April 15, 1998	$798,469	$325,213
2	1998	April 15, 1999	$1,089,725	$448,257
3	1999	April 15, 2000	$909,997	$372,375
4	2000	April 15, 2001	$252,242	$95,402
5	2001	April 15, 2002	$94,908	$36,187

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

COUNTS SIX THROUGH TEN: (26 U.S.C. § 7203)

6. The allegations in paragraphs 1 through 3 are realleged and incorporated herein as if set forth in full.

7. During the calendar years 1997 through 2001, in the Northern District of California, the defendant

ULYSSES Q. NGUYEN,

who was then a resident of San Jose, California, had and received gross income in the approximate amounts set forth below; that by reason of such income he was required by law, following the close of the calendar year specified below, and on or before the date required by law, to make an income tax return to the District Director of Internal Revenue for the Internal Revenue Service Center, Western Region, at Fresno, California, or other proper officer of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that knowing all of the foregoing, he willfully and knowingly failed to make an income tax return to the District Director of Internal Revenue, or to any other proper officer of the United States:

COUNT	CALENDAR YEAR	TAX DEADLINE	GROSS INCOME
6	1997	April 15, 1998	$932,281
7	1998	April 15, 1999	$1,233,398
8	1999	April 15, 2000	$985,000
9	2000	April 15, 2001	$286,124
10	2001	April 15, 2002	$108,800

All in violation of Title 26, United States Code, Section 7203.

COUNT ELEVEN: (26 U.S.C. § 7212(a))

8. The allegations in paragraphs 1 through 3 are realleged and incorporated herein as if set forth in full.

9. On or about April 3, 2000, in the Northern District of California, and elsewhere, the defendant

ULYSSES Q. NGUYEN,

then a resident of San Jose, California, did willfully and knowingly attempt to corruptly endeavor to obstruct and impede the due administration of the Internal Revenue Code (Title 26 of the United States Code) by providing to two Internal Revenue Service, Criminal Investigation Division, Special Agents approximately forty-nine fictitious purchase orders concerning purported business expenses in 1999, all in violation of Title 26, United States code, Section

7212.

COUNTS TWELVE THROUGH FOURTEEN: (18 U.S.C. § 1001)

10. The allegations in paragraphs 1 through 3 are realleged and incorporated herein as if set forth in full.

11. On or about the dates specified below, in the Northern District of California, the defendant

ULYSSES Q. NGUYEN,

in a matter within the jurisdiction of the United States Department of Treasury, Internal Revenue Service, an agency of the United States, that is, concerning his business activities and taxable income, did knowingly and willfully make false, fictitious and fraudulent statements and representations of a material fact, as the defendant then and there well knew and believed, as set forth below:

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COUNT	DATE	FALSE STATEMENT
12	March 30, 2000	The defendant had shut down his business Pacific Disk Drive in the beginning of 1998, when in truth and fact, the defendant continued to operate Pacific Disk Drive and generate business income from Pacific Disk Drive after the beginning of 1998.
13	March 30, 2000	The defendant stopped working in the beginning of 1998 after he shut down his business Pacific Disk Drive, when in truth and fact, the defendant continued to work and earn taxable income from Pacific Disk Drive and other sources after the beginning of 1998.
14	January 31, 2003	The defendant's businesses incurred losses every year and he never owed money to the Internal Revenue Service, when in truth and fact, the defendant's businesses generated profits and taxable income during 1997 through 2001.

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

DATED:

A TRUE BILL.

FOREPERSON

KEVIN V. RYAN
United States Attorney

MATTHEW A. PARRELLA
Chief, San Jose Branch

(Approved as to form: AUSA MARK L. KROTOSKI)