

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**

BY:  COMPLAINT  INFORMATION  INDICTMENT  
 SUPERSEDING

**OFFENSE CHARGED**

26 U.S.C. § 7206(1) - Making and Subscribing False Tax Returns  
26 U.S.C. § 7206(2) - Aiding and Assisting in the Preparation of False Tax Returns  
 Petty  
 Minor  
 Misdemeanor  
 Felony

**PENALTY:**

26 U.S.C. § 7206(1) - 3 years prison, \$250,000 fine, 1 year supervised release, \$100 assessment; 26 U.S.C. § 7206(2) - 3 years prison, \$250,000 fine, 1 year supervised release, \$100 assessment

**PROCEEDING**

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

person is awaiting trial in another Federal or State Court, give name of court

this person/proceeding is transferred from another district per (circle one) FRCP 20, 21 or 40. Show District

this is a re prosecution of charges previously dismissed which were dismissed on motion of:

U.S. Att'y  Defense

this prosecution relates to a pending case involving this same defendant

prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

SHOW DOCKET NO.

MAGISTRATE CASE NO.

Name and Office of Person Furnishing Information on THIS FORM

U.S. Att'y  Other U.S. Agency

Name of Asst. U.S. Att'y (if assigned) THOMAS MOORE, AUSA, TAX DIV.

Name of District Court, and/or Judge/Magistrate Location  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

**FILED**

DEFENDANT - U.S. MAY 15 2012

NAUSHAD BUKSH RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
DISTRICT COURT NUMBER

12 0381 YGR

**DEFENDANT**

**IS NOT IN CUSTODY**

- 1)  Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges
- 2)  Is a Fugitive
- 3)  Is on Bail or Release from (show District)

**IS IN CUSTODY**

- 4)  On this charge
- 5)  On another conviction
- 6)  Awaiting trial on other charges }  Fed'l  State

If answer to (6) is "Yes", show name of institution

Has detainer been filed?  Yes  No } If "Yes" give date filed

DATE OF ARREST Month/Day/Year

Or... if Arresting Agency & Warrant were not

DATE TRANSFERRED TO U.S. CUSTODY Month/Day/Year

This report amends AO 257 previously submitted

**ADDITIONAL INFORMATION OR COMMENTS**

**PROCESS:**

SUMMONS  NO PROCESS\*  WARRANT Ball Amount: \_\_\_\_\_

If Summons, complete following:

Arraignment  Initial Appearance

Defendant Address: \_\_\_\_\_

\*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: \_\_\_\_\_

Before Judge: \_\_\_\_\_

Comments:

# United States District Court

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

[REDACTED]

CR 12 0381

FILED  
2012 MAY 15 PM  
RICHARD W. WOLKING  
CLERK U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

v.

NAUSHAD BUKSH

DEFENDANT(S).

## INDICTMENT

26 U.S.C. § 7206(1) - Making and Subscribing False Tax Returns

26 U.S.C. § 7206(2) - Aiding and Assisting in the Preparation of  
False Tax Returns

A true bill.

[Signature]  
Foreman

Filed in open court this 15th day of

May 2012

[Signature] KAREN L. ROSE  
Clerk

JOSEPH C. SPERO  
UNITED STATES MAGISTRATE JUDGE

Bail, \$ no bond amount wanted

MELINDA HAAG (CABN 132612)  
United States Attorney

FILED  
2012 MAY 15 P 2:19  
RICHARD W. WIEKING  
U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

REDACTED

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

YGR  
CR 12 0381

UNITED STATES OF AMERICA,

Plaintiff,

v.

NAUSHAD BUKSH,

Defendant.

No. CR

VIOLATIONS: 26 U.S.C. § 7206(1) -  
Making and Subscribing False Tax Returns;  
26 U.S.C. § 7206(2) - Aiding and Assisting  
in the Preparation of False Tax Returns

OAKLAND VENUE

INDICTMENT

The Grand Jury charges:

COUNT ONE: (26 U.S.C. § 7206(1) - Making and Subscribing False Tax Returns)

On or about April 15, 2008, in the Northern District of California, the defendant,

NAUSHAD BUKSH,

a resident of Hayward, California, did willfully make and subscribe a Form 1040 U.S. Individual Income Tax Return for the calendar year 2007, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter in that the return failed to disclose that he was engaged in the operation of a business activity from which he derived gross receipts or sales and received income.

NAUSAHD BUKSH then and there well knew and believed that he was required by law and regulation to disclose the operation of his business activity, the gross receipts or sales he derived

Document No  
District Court  
Criminal Case Processing

1 therefrom, and the income from the business activity.

2 All in violation of Title 26, United States Code, Section 7206(1).

3 COUNT TWO: (26 U.S.C. § 7206(1) - Making and Subscribing False Tax Returns)

4 On or about April 15, 2009, in the Northern District of California, the defendant,

5 NAUSHAD BUKSH,

6 a resident of Hayward, California, did willfully make and subscribe a Form 1040 U.S. Individual  
7 Income Tax Return for the calendar year 2008, which was verified by a written declaration that it  
8 was made under the penalties of perjury and which he did not believe to be true and correct as to  
9 every material matter in that the return failed to disclose that he was engaged in the operation of a  
10 business activity from which he derived gross receipts or sales and received income.

11 NAUSAHD BUKSH then and there well knew and believed that he was required by law and  
12 regulation to disclose the operation of this business activity, the gross receipts or sales he derived  
13 therefrom, and the income from the business activity.

14 All in violation of Title 26, United States Code, Section 7206(1).

15 COUNT THREE: (26 U.S.C. § 7206(1) - Making and Subscribing False Tax Returns)

16 On or about April 15, 2010, in the Northern District of California, the defendant,

17 NAUSHAD BUKSH,

18 a resident of Hayward, California, did willfully make and subscribe a Form 1040 U.S. Individual  
19 Income Tax Return for the calendar year 2009, which was verified by a written declaration that it  
20 was made under the penalties of perjury and which he did not believe to be true and correct as to  
21 every material matter in that the return failed to disclose that he was engaged in the operation of a  
22 business activity from which he derived gross receipts or sales and received income.

23 NAUSAHD BUKSH then and there well knew and believed that he was required by law and  
24 regulation to disclose the operation of this business activity, the gross receipts or sales he derived  
25 therefrom, and the income from the business activity.

26 All in violation of Title 26, United States Code, Section 7206(1).

27 ///

28 ///

1 COUNT FOUR: (26 U.S.C. § 7206(1) - Making and Subscribing False Tax Returns)

2 On or about April 15, 2010, in the Northern District of California, the defendant,  
3 NAUSHAD BUKSH,  
4 a resident of Hayward, California, did willfully make and subscribe a Form 1040A U.S.  
5 Individual Income Tax Return for the calendar year 2010, which was verified by a written  
6 declaration that it was made under the penalties of perjury and which he did not believe to be true  
7 and correct as to every material matter in that the return failed to disclose that he was engaged in  
8 the operation of a business activity from which he derived gross receipts or sales and received  
9 income. NAUSAHD BUKSH then and there well knew and believed that he was required by  
10 law and regulation to disclose the operation of this business activity, the gross receipts or sales he  
11 derived therefrom, and the income from the business activity.

12 All in violation of Title 26, United States Code, Section 7206(1).

13 COUNTS FIVE THROUGH FORTY-FIVE: (26 U.S.C. § 7206(2) - Aiding and Assisting in  
14 the Preparation of False Tax Returns)

15 On or about the dates set forth below, in the Northern District of California, the  
16 defendant,

17 NAUSHAD BUKSH,

18 a resident of Hayward, California, did willfully aid and assist in, procure, counsel, and advise the  
19 preparation and presentation to the Internal Revenue Service of U.S. Individual Income Tax  
20 Returns, Forms 1040, either individual or joint, for the taxpayers and calendar years specified  
21 below, which were false and fraudulent as to the material matters specified below, and which the  
22 defendant knew contained those materially false items at the time they were submitted:

23 //

24 //

25 //

26 //

27 //

28 //

Count	Date of Filing	Tax-payer(s) <sup>1</sup>	Tax Year	False Information on Return
5	4/15/2009	J. & R. A.	2008	1) Education Credit - Form 1040, Line 50 2) Mortgage Points - Schedule A, Line 12 3) Unreimbursed Employee Expenses - Schedule A, Line 21 4) Other Expenses - Schedule A, Line 23
6	4/15/2010	J. & R. A.	2009	1) Education Credit - Form 1040, Line 49 & 66 2) Mortgage Points - Schedule A, Line 12 3) Unreimbursed Employee Expenses - Schedule A, Line 21
7	4/15/2011	J. & R. A.	2010	1) Education Credit - Form 1040, Lines 49 & 66 2) Mortgage Points - Schedule A, Line 12 3) Unreimbursed Employee Expenses - Schedule A, Line 21 4) Other Expenses - Schedule A, Line 23
8	4/15/2010	W. A. & N. J.-A.	2009	1) Education Credit - Form 1040, Line 66 2) Mortgage Points - Schedule A, Line 12 3) Unreimbursed Employee Expenses - Schedule A, Line 21 4) Tax Preparation Fees - Schedule A, Line 22
9	4/15/2010	L. & G. B.	2009	1) Education Credit - Form 1040, Line 49 & 66 2) Mortgage Points - Schedule A, Line 12 3) Property Contributions - Schedule A, Line 17 4) Unreimbursed Employee Expenses - Schedule A, Line 21 5) Other Expenses - Schedule A, Line 23
10	4/15/2008	D. B.	2007	1) Personal Property Taxes - Schedule A, Line 7 2) Property Contributions - Schedule A, Line 17 3) Other Expenses - Schedule A, Line 23
11	4/15/2009	D. B.	2008	1) Personal Property Taxes - Schedule A, Line 7 2) Mortgage Points - Schedule A, Line 12 3) Property Contributions - Schedule A, Line 17 4) Unreimbursed Employee Expenses - Schedule A, Line 21 5) Other Expenses - Schedule A, Line 23
12	4/15/2010	D. B.	2009	1) Mortgage Points - Schedule A, Line 12 2) Property Contributions - Schedule A, Line 17 3) Unreimbursed Employee Expenses - Schedule A, Line 21

<sup>1</sup> The full names of the taxpayers identified by initials in Counts 5-45 are known to the grand jury.

1	13	4/15/2008	S. & M. C.	2007	1) Real Estate Taxes - Schedule A, Line 6 2) Personal Property Taxes - Schedule A, Line 7 3) Mortgage Points - Schedule A, Line 12 4) Unreimbursed Employee Expenses - Schedule A, Line 21 5) Other Expenses Schedule A, Line 23
2					
3					
4					
5	14	4/15/2009	S. & M. C.	2008	1) Personal Property Taxes - Schedule A, Line 7 2) Mortgage Points - Schedule A, Line 12 3) Unreimbursed Employee Expenses - Schedule A, Line 21 4) Other Expenses - Schedule A, Line 23
6					
7					
8	15	4/15/2010	S. & M. C.	2009	1) Education Credit - Form 1040, Lines 49 & 66 2) Mortgage Points - Schedule A, Line 12 3) Unreimbursed Employee Expenses - Schedule A, Line 21 4) Other Expenses - Schedule A, Line 23
9					
10					
11	16	4/15/2008	D. D. & M. M.	2007	1) Unreimbursed Employee Expenses - Schedule A, Line 21
12	17	4/15/2009	D. D. & M. M.	2008	1) Education Credit - Form 1040, Line 50 2) Personal Property Taxes - Schedule A, Line 7 3) Mortgage Points - Schedule A, Line 12 4) Unreimbursed Employee Expenses - Schedule A, Line 21
13					
14					
15	18	4/15/2010	D. D. & M. M.	2009	1) Education Credit - Form 1040, Lines 49 & 66 2) Mortgage Points - Schedule A, Line 12 3) Unreimbursed Employee Expenses - Schedule A, Line 21 4) Tax Preparation Fees - Schedule A, Line 22
16					
17					
18	19	4/15/2008	S. & S. L.	2007	1) Education Credit - Form 1040, Line 49 2) Personal Property Taxes - Schedule A, Line 7 3) Mortgage Points - Schedule A, Line 12 4) Property Charitable Contribution - Schedule A, Line 17 5) Tax Preparation Fees - Schedule A, Line 22
19					
20					
21	20	4/15/2009	S. & S. L.	2008	1) Education Credit - Form 1040, Line 50 2) Cash Charitable Contributions - Schedule A, Line 16 3) Property Charitable Contribution - Schedule A, Line 17 4) Tax Preparation Fees - Schedule A, Line 22
22					
23					
24					
25	21	3/6/2010	S. & S. L.	2009	1) Education Credit - Form 1040, Lines 49 & 66 2) Unreimbursed Employee Expenses Schedule A, Line 21 3) Tax Preparation Fee - Schedule A, Line 22
26					
27	22	4/15/2009	A. M.	2008	1) Unreimbursed Employee Expenses - Schedule A, Line 21
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1	23	4/15/2010	A. M.	2009	1) Education Credit - Form 1040, Lines 49 & 66 2) Mortgage Points - Schedule Line 12 3) Unreimbursed Employee Expenses - Schedule Line 21
2					
3	24	4/15/2008	R. M.	2007	1) Personal Property Taxes - Schedule A, Line 7 2) Unreimbursed Employee Expenses - Schedule A, Line 21 3) Other Expenses - Schedule A, Line 23
4					
5	25	4/15/2009	R. M.	2008	1) Unreimbursed Employee Expenses - Schedule A, Line 21 2) Tax Preparation Fees Schedule A, Line 22 3) Other Expenses - Schedule A, Line 23
6					
7	26	4/15/2010	R. M.	2009	1) Student Loan Interest - Form 1040, Line 33 2) Unreimbursed Employee Expenses - Schedule A, Line 21 3) Other Expenses - Schedule A, Line 23
8					
9	27	4/16/2008	C. & P. P.	2007	1) Education Credit - Form 1040, Line 49 2) Personal Property Taxes - Schedule A, Line 7 3) Mortgage Points - Schedule A, Line 12 4) Unreimbursed Employee Expenses - Schedule A, Line 21 5) Other Expenses - Schedule A, Line 23
10					
11	28	4/15/2009	C. & P. P.	2008	1) Personal Property Taxes - Schedule A, Line 7 2) Mortgage Points - Schedule A, Line 12 3) Unreimbursed Employee Expenses - Schedule A, Line 21 4) Other Expenses - Schedule A, Line 23
12					
13	29	4/15/2010	C. & P. P.	2009	1) Education Credit - Form 1040, Lines 49 & 66 2) Mortgage Points - Schedule A, Line 12 3) Unreimbursed Employee Expenses - Schedule A, Line 21
14					
15	30	4/15/2011	C. & P. P.	2010	1) Education Credit - Form 1040, Lines 49 & 66 2) Mortgage Points - Schedule A, Line 12 3) Unreimbursed Employee Expenses - Schedule A, Line 21 4) Other Expenses - Schedule A, Line 23
16					
17	31	4/15/2010	L. S. & A. M.	2009	1) Education Credit - Form 1040, Lines 49 & 66 2) Other Taxes - Schedule A, Line 8 3) Mortgage Points - Schedule A, Line 12 4) Unreimbursed Employee Expenses - Schedule A, Line 21
18					
19	32	4/15/2008	A. G. & K. S.	2007	1) Mortgage Points - Schedule A, Line 12 2) Unreimbursed Employee Expenses - Schedule A, Line 21 3) Other Expenses - Schedule A, Line 23
20					
21	33	4/15/2009	A. G. & K. S.	2008	1) Mortgage Points - Schedule A, Line 12 2) Other Expenses - Schedule A, Line 23
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1	34	4/15/2010	A. G. & K. S.	2009	1) Education Credit - Form 1040, Lines 49 & 66 2) Mortgage Points - Schedule A, Line 12 3) Unreimbursed Employee Expenses - Schedule A, Line 21 4) Other Expenses - Schedule A, Line 23
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3					
4	35	4/15/2008	A. & R. S.	2007	1) Student Loan Interest - Form 1040, Line 33 2) Tuition and Fees Deduction - Form 1040, Line 34 3) Personal Property Taxes - Schedule A, Line 7 4) Mortgage Points - Schedule A, Line 12 5) Unreimbursed Employee Expenses - Schedule A, Line 21 6) Other Expenses - Schedule A, Line 23
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9	36	4/15/2009	A. & R. S.	2008	1) Tuition and Fees Deduction - Form 1040, Line 34 2) Personal Property Taxes - Schedule A, Line 7 3) Mortgage Points - Schedule A, Line 12 4) Unreimbursed Employee Expenses - Schedule A, Line 21 5) Other Expenses - Schedule A, Line 23
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12					
13	37	4/15/2010	A. & R. S.	2009	1) Mortgage Points - Schedule A, Line 12 2) Unreimbursed Employee Expenses - Schedule A, Line 21 3) Other Expenses - Schedule A, Line 23
14					
15	38	4/15/2010	M. S.	2009	1) Education Credit - Form 1040, Lines 49 & 66 2) Mortgage Points - Schedule A, Line 12 3) Property Charitable Contributions - Schedule A, Line 17 4) Unreimbursed Employee Expenses - Schedule A, Line 21 5) Other Expenses - Schedule A, Line 23
16					
17					
18					
19	39	4/15/2008	N. S.	2007	1) Tuition and Fees Deduction - Form 1040, Line 34 2) Personal Property Taxes - Schedule A, Line 7 3) Property Charitable Contributions - Schedule A, Line 17 4) Unreimbursed Employee Expenses - Schedule A, Line 21
20					
21					
22					
23	40	4/15/2009	N. S.	2008	1) Tuition and Fees Deduction - Form 1040, Line 34
24	41	4/15/2010	N. S.	2009	1) Education Credit - Form 1040, Lines 49 & 66 2) Other Taxes - Schedule A, Line 8 3) Unreimbursed Employee Expenses - Schedule A, Line 21 4) Other Expenses - Schedule A, Line 23
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42	4/15/2008	J. V.	2007	1) Other Taxes - Schedule A, Line 8 2) Property Contributions - Schedule A, Line 17 3) Unreimbursed Employee Expenses - Schedule A, Line 21 4) Other Expenses - Schedule A, Line 23
43	4/15/2009	J. V.	2008	1) Personal Property Taxes - Schedule A, Line 7 2) Mortgage Points - Schedule A, Line 12 3) Property Contributions - Schedule A, Line 17 4) Unreimbursed Employee Expenses - Schedule A, Line 21 5) Other Expenses - Schedule A, Line 23
44	4/15/2010	J. V.	2009	1) Mortgage Points - Schedule A, Line 12 2) Property Contributions - Schedule A, Line 17 3) Unreimbursed Employee Expenses - Schedule A, Line 21 4) Other Expenses - Schedule A, Line 23
45	4/15/2010	M. X.	2009	1) Education credit - Form 1040, Lines 49 & 66 2) Unreimbursed Employee Expenses - Schedule A, Line 21

All in violation of Title 26, United States Code, Section 7206(2).

A True Bill

Dated:

*May 15, 2012*

*Judi Monei*  
FOREPERSON

MELINDA HAAG  
United States Attorney

*J. Douglas Cas Wilhofer*  
MIRANDA KAME  
Chief, Criminal Division

Approved as to Form

*TM*  
THOMAS MOORE  
Assistant United States Attorney  
Chief, Tax Division

381 YGR

United States District Court Northern District of California

CRIMINAL COVER SHEET

FILED 2012 MAY 15 P 2:18 RICHARD W. ...

Instructions: Effective January 3, 2012, this Criminal Cover Sheet must be completed and submitted along with the Defendant Information Form, for each new criminal case. Please place this form on top of the Defendant Information Form.

Case Name:

[Redacted]

CR

Case Number:

12 0381

USA v. NAUSHAD BUKSH

YGR

Total Number of Defendants:

1 [checked] 2-7 8 or more

Is This Case Under Seal?

Yes [checked] No

Does this case involve ONLY charges under 8 U.S.C. § 1325 and/or 1326?

Yes No [checked]

Venue (Per Crim. L.R. 18-1):

SF OAK [checked] SJ

Is this a death-penalty-eligible RICO Act gang case?

Yes No [checked]

Assigned AUSA (Lead Attorney):

THOMAS MOORE

Comments:

[Empty box for comments]

Date Submitted:

5/15/12

