

AO 257 (Rev. 6/78)

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

BY: COMPLAINT INFORMATION INDICTMENT
 SUPERSEDING

OFFENSE CHARGED

26 U.S.C. § 7201 -- Tax Evasion Petty
18 U.S.C. § 371 -- Conspiracy Minor
18 U.S.C. § 2511(1)(a) & (4)(a) -- Unlawful Interception of Communications Misdemeanor
 Felony

PENALTY: 26 U.S.C. § 7201-- 5 yrs. imprisonment; \$100,000 fine; 3 yrs. supervised release; \$100 special assessment
18 U.S.C. §§ 371 & 2511(1)(a) -- 5 yrs. imprisonment; \$250,000 fine; 3 yrs. supervised release; \$100 special assessment

Name of District Court, and/or Judge/Magistrate Location

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

DEFENDANT - U.S.

MARY NOLAN

DISTRICT COURT NUMBER

CR 12 662

FILED PJH
JUL 11 SE. - 6 P 3:05
RICHARD M. HENNING COURT
CLERK U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

PROCEEDING

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

IRS & FBI

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) FRCrp 20, 21, or 40. Show District

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

U.S. ATTORNEY DEFENSE

SHOW DOCKET NO.

this prosecution relates to a pending case involving this same defendant

MAGISTRATE CASE NO.

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

Name and Office of Person Furnishing Information on this form Hartley M. K. West, AUSA

U.S. Attorney Other U.S. Agency

Name of Assistant U.S. Attorney (if assigned) Hartley M. K. West

IS NOT IN CUSTODY

Has not been arrested, pending outcome this proceeding.

1) If not detained give date any prior summons was served on above charges

2) Fugitive

3) Is on Bail or Release from (show District)

Northern District of California

IS IN CUSTODY

4) On this charge

5) On another conviction } Federal State

6) Awaiting trial on other charges
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 Bail Amount: No Bail

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

VENUE: OAKLAND

FILED
2012 SE. -6 P 3:04
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
[Signature]

UNITED STATES OF AMERICA,

v.

CR 12 662

MARY NOLAN

PJH

[REDACTED]
[REDACTED] R

DEFENDANT(S).

INDICTMENT

Title 26 U.S.C. § 7201 - Tax Evasion; Title 18 U.S.C. § 371 - Conspiracy;
Title 18 U.S.C. § 2511 - Unlawful Interception of Communications

A true bill.

[Signature]

Foreman

Filed in open court this 6th day of

SEPTEMBER, 2012

[Signature]

[Signature] Clerk

Bail, \$ No bail warrant

[Signature]

CR12-662 PJH

1 MELINDA HAAG (CABN 132612)
2 United States Attorney

FILED
2012 SE. -6 P 3:04
RICHARD W. YIEXING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

3
4
5
6 [REDACTED]

7
8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA
10 OAKLAND DIVISION

PJH

11
12 UNITED STATES OF AMERICA,

CR 12 062
NO. CR

13 Plaintiff,

VIOLATIONS: 26 U.S.C. § 7201 – Tax
Evasion; 18 U.S.C. § 371 – Conspiracy;
18 U.S.C. § 2511 – Unlawful Interception of
Communications

14 v.

15
16 MARY NOLAN,

OAKLAND VENUE

17 Defendant.

18
19 INDICTMENT

20 The Grand Jury Charges:

21 INTRODUCTORY ALLEGATIONS

22 At all times relevant to this Indictment:

23 1. Defendant MARY NOLAN was an attorney licensed in California and
24 specializing in the practice of family and divorce law.

25 2. NOLAN was also the owner and operator of The Law Offices of Mary Nolan,
26 located in San Ramon, California.

27 ///

28 ///

INDICTMENT

Document No.
16
District Court
Criminal Case Processing

1 COUNT ONE: (26 U.S.C. § 7201 – Tax Evasion)

2 3. On or about October 16, 2006, in the Northern District of California, the
3 defendant,

4 MARY NOLAN,

5 then a resident of Castro Valley, California, did willfully attempt to evade and defeat a large part
6 of the income tax due and owing by her to the United States of America for the calendar year
7 2005, by preparing and causing to be prepared, and by signing and causing to be signed, a false
8 and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal
9 Revenue Service. In that false income tax return, she stated that her taxable income for the
10 calendar year was -\$21,395, and that the amount of tax due and owing thereon was \$9,310. In
11 fact, as she then knew, her taxable income for the calendar year was approximately \$306,543,
12 and the amount of tax owing to the United States of America was approximately \$98,658.

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

14
15 COUNT TWO: (26 U.S.C. § 7201 – Tax Evasion)

16 4. On or about October 4, 2007, in the Northern District of California, the defendant,

17 MARY NOLAN,

18 then a resident of Castro Valley, California, did willfully attempt to evade and defeat a large part
19 of the income tax due and owing by her to the United States of America for the calendar year
20 2006, by preparing and causing to be prepared, and by signing and causing to be signed, a false
21 and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal
22 Revenue Service. In that false income tax return, she stated that her taxable income for the
23 calendar year was -\$12,472, and that the amount of tax due and owing thereon was \$10,882. In
24 fact, as she then knew, her taxable income for the calendar year was approximately \$410,581,
25 and the amount of income tax owing to the United States of America was approximately
26 \$144,126.

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

28 ///

1 COUNT THREE: (26 U.S.C. § 7201 – Tax Evasion)

2 5. On or about October 13, 2008, in the Northern District of California, the
3 defendant,

4 MARY NOLAN,

5 then a resident of Castro Valley, California, did willfully attempt to evade and defeat a large part
6 of the income tax due and owing by her to the United States of America for the calendar year
7 2007, by preparing and causing to be prepared, and by signing and causing to be signed, a false
8 and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal
9 Revenue Service. In that false income tax return, she stated that her taxable income for the
10 calendar year was -\$53,934, and that the amount of tax due and owing thereon was \$4,583. In
11 fact, as she then knew, her taxable income for the calendar year was approximately \$574,769,
12 and the amount of income tax owing to the United States of America was approximately
13 \$190,039.

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

15
16 COUNT FOUR: (26 U.S.C. § 7201 – Tax Evasion)

17 6. On or about October 12, 2009, in the Northern District of California, the
18 defendant,

19 MARY NOLAN,

20 then a resident of Oakland, California, did willfully attempt to evade and defeat a large part of
21 the income tax due and owing by her to the United States of America for the calendar year 2008,
22 by preparing and causing to be prepared, and by signing and causing to be signed, a false and
23 fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal
24 Revenue Service. In that false income tax return, she stated that her taxable income for the
25 calendar year was -\$48,146, and that the amount of tax due and owing thereon was \$6,032. In
26 fact, as she then knew, her taxable income for the calendar year was approximately \$414,319,
27 and the amount of income tax owing to the United States of America was approximately
28 \$131,900.

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

2
3 COUNT FIVE: (18 U.S.C. § 371 – Conspiracy to Unlawfully Intercept Communications)

4 7. Beginning on a date unknown but no later than on or about August 9, 2007, and
5 continuing through at least on or about September 9, 2007, in the Northern District of California
6 and elsewhere, the defendant,

7 MARY NOLAN,

8 and others did knowingly and willfully conspire to unlawfully intercept wire, oral, and electronic
9 communications, in violation of Title 18, United States Code, Section 2511(1)(a).

10 MANNER AND MEANS OF THE CONSPIRACY

11 8. NOLAN referred clients to the private investigation firm Butler & Associates in
12 Concord, California, owned and operated by Christopher Butler, so that Butler could install
13 concealed listening devices in the clients' spouses' and significant others' cars. NOLAN
14 intended to use the recorded telephone conversations to assist her clients' legal proceedings.

15 9. To have a listening device installed, NOLAN's client brought Butler the target
16 vehicle. Butler created a listening device by disabling the ringer and speaker of a cellular phone,
17 leaving the microphone active, and setting the phone to automatically connect all incoming
18 phone calls. Butler then concealed the device in the target vehicle.

19 10. After Butler installed the listening devices, he provided the device phone number
20 to the client and/or NOLAN. The device was activated when NOLAN or another listener called
21 the phone number. The phone silently connected the call and allowed the listener to hear any
22 sounds within the vicinity of the phone.

23 11. On numerous occasions, NOLAN and her staff, acting on NOLAN's instructions,
24 called the phone numbers for the listening devices to eavesdrop on conversations by NOLAN's
25 clients' spouses and significant others.

26 OVERT ACTS

27 12. In furtherance of the conspiracy and to effect the objects of that conspiracy, in the
28 Northern District of California and elsewhere, NOLAN and others committed the following overt

1 acts, among others:

2 a. On or about August 8, 2007, S.F. met with Butler to discuss installing a
3 concealed listening device in the car used by her husband, N.F.

4 b. On or about August 9, 2007, S.F. signed a client services agreement with
5 Butler's firm, Butler & Associates.

6 c. On or about August 9, 2007, Butler installed a concealed listening device
7 in the car used by N.F.

8 d. On or about September 9, 2007, Butler renewed service for the listening
9 device in N.F.'s car.

10 All in violation of Title 18, United States Code, Section 371.

11
12 COUNT SIX: (18 U.S.C. § 2511(1)(a) and (4)(a) – Unlawful Interception of Communications)

13 13. Beginning on or about August 9, 2007, and continuing through at least on or about
14 September 9, 2007, in the Northern District of California, the defendant,

15 MARY NOLAN,

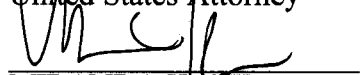
16 did knowingly and intentionally intercept, endeavor to intercept, and procure another person to
17 intercept and endeavor to intercept, a wire, oral, and electronic communication, specifically
18 communications in N.F.'s car, in violation of Title 18, United States Code, Section 2511(1)(a)
19 and (4)(a).


20 DATED: September 6, 2012

A TRUE BILL.

21
22 
23 FOREPERSON

24 MELINDA HAAG
25 United States Attorney

26 
27 MIRANDA KANE
28 Chief, Criminal Division

28 (Approved as to form: )
AUSA WEST

United States District Court
Northern District of California

CRIMINAL COVER SHEET

FILED
2012 SE -6 P 3:04
RICHARD W. ...
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

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:

USA v. MARY NOLAN

CR 12

Case Number:

662

PJH

Total Number of Defendants:

1 2-7 _____ 8 or more _____

Is This Case Under Seal?

Yes No _____

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

Yes _____ No

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

SF _____ OAK SJ _____

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

Yes _____ No

Assigned AUSA (Lead Attorney):

HARTLEY M. K. WEST

Comments:

[Empty box for comments]

Date Submitted:

9/6/12

