

1 MELINDA HAAG (CABN 132612)
2 United States Attorney

FILED
MAR 25 2014
RICHARD W. WIEKINS
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

**SEALED
BY COURT ORDER**

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

JST

10 UNITED STATES OF AMERICA,)
11 Plaintiff,)
12 v.)
13 RUNNVEER SINGH,)
14 Defendant.)

CR NO. 14 162

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

(OAKLAND VENUE)

16
17 **INDICTMENT**

18 The Grand Jury charges:

19 COUNTS ONE THROUGH TWENTY-FOUR: (26 U.S.C. § 7206(2)- Aiding and Assisting in the
20 Preparation of False Tax Returns

21 On or about the dates set forth below, in the Northern District of California, the defendant,
22 RUNNVEER SINGH,
23 a resident of Hayward, California, did willfully aid and assist in, procure, counsel, and advise the
24 preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns,
25 Forms 1040, for the taxpayers specified below, which were false and fraudulent as to the material
26 matters specified below, in that the defendant RUNNVEER SINGH prepared the tax returns described
27 below containing the materially false items specified below, which the defendant RUNNVEER SINGH
28 then and there knew were false:

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COUNT	TAX YEAR/ DATE FILED	TAXPAYER	MATERIALLY FALSE ITEMS
1	2010 4/18/2011	H.D. & R.D.	Schedule A, Line 8, Other Taxes – “Personal” Schedule A, Line 16, Gifts to Charity Schedule C, Line 9, Car and Truck Expenses Schedule C, Line 18, Office Expense Schedule C, Line 21, Repairs and Maintenance Schedule C, Line 24 a, Travel, meals, and entertainment Schedule C, Part V, Phone and Dispatching Schedule C, Part V, Security Schedule C, Part V, Postage Expenses
2	2011 4/17/2012	H.D. & R.D.	Schedule A, Line 8, Other Taxes – “Personal” Schedule A, Line 16, Gifts to Charity Schedule C, Line 9, Car and Truck Expenses Schedule C, Line 18, Office Expense Schedule C, Line 21, Repairs and Maintenance Schedule C, Line 22, Supplies Schedule C, Line 24 a, Travel, meals, and entertainment Schedule C, Part V, Phone and Dispatching Schedule C, Part V, Security Schedule C, Part V, Postage
3	2009 4/15/2010	K.D.G.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Job Expenses, Line 28, Other
4	2010 4/18/2011	K.D.G.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 21, Unreimbursed Employee Expenses Schedule A, Line 16 and 17, Gifts to Charity
5	2011 4/17/2012	K.D.G.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits
6	2009 4/15/2010	M.H. & Z.H.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits
7	2010 4/18/2011	M.H. & Z.H.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits
8	2011 4/17/2012	M.H. & Z.H.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits
9	2010 4/18/2011	A.K.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 28, Miscellaneous Deductions, “Parental”
10	2011 4/17/2012	A.K.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 16 & 17, Cash and Non-Cash Contributions Schedule A, Line 21, Unreimbursed Employee Expenses Schedule A, Line 23, Other Expenses

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COUNT	TAX YEAR/ DATE FILED	TAXPAYER	MATERIALLY FALSE ITEMS
11	2009 4/15/2010	S.K. & N.K.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 16, Cash Contributions Schedule A, Line 28, Misc. Deduction, "Sonial Kumar"
12	2010 4/18/2011	S.K. & N.K.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 16 & 17, Cash and Non Cash Contributions Schedule A, Line 21, Unreimbursed Employee Expenses
13	2011 4/17/2012	S.K. & N.K.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 16 & 17, Cash and Non Cash Contributions Schedule A, Line 21, Unreimbursed Employee Expenses
14	2009 4/15/2010	W.S. & S.S.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits
15	2010 4/18/2011	W.S. & S.S.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 16, Cash Contributions Form 1040, Line 12, Business Loss
16	2011 4/17/2012	W.S. & S.S.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 16, Cash Contributions Form 1040, Line 12, Business Loss
17	2009 4/15/2010	M.M. & R.M.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 28, Miscellaneous Deductions, "Spousal - Education"
18	2010 4/18/2011	M.M. & R.M.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits
19	2011 4/17/2012	M.M. & R.M.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 21, Unreimbursed Employee Expense Form 1040, Lin 12, Business Loss
20	2009 4/15/2010	S.K. & A.S.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 28, Miscellaneous Deduction, "Son-Travel Gift"
21	2010 4/18/2011	S.K. & A.S.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits
22	2011 4/17/2012	S.K. & A.S.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits
23	2010 4/18/2011	A.K. & R.K.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 21, Unreimbursed Employee Expense

COUNT	TAX YEAR/ DATE FILED	TAXPAYER	MATERIALLY FALSE ITEMS
24	2011 4/17/2012	A.K. & R.K.	Form 8863, Part IV, Part V, Refundable and Nonrefundable Education Credits Schedule A, Line 21, Unreimbursed Employee Expense

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

A True Bill

Dated: 3/25/14

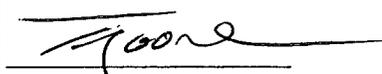

FOREPERSON

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Approved as to Form



THOMAS MOORE
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