

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
31 U.S.C. §§ 5314 and 5322(a)
Willfully Violating Foreign Bank Account Reporting Requirements

Petty
 Minor
 Misdemeanor
 Felony

PENALTY:

See Attachment for Information Penalty Sheet

UNDERSEAL

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) FRCrP 20, 21 or 40. Show District

this is a reprosecution 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 MELINDA HAAG

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

Name of Asst. U.S. Att'y (if assigned) THOMAS MOORE, AUSA, Chief Tax Div.

Name of District Court and/or Judge/Magistrate Location
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

DEFENDANT - U.S. APR 15 2014

YAOWAPHAN DEE and STEVE WALTER

DISTRICT COURT OF CALIFORNIA

EMC

CR 14 215

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)

NORTHERN DISTRICT OF CALIFORNIA

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 Month/Day/Year

DATE TRANSFERRED TO U.S. CUSTODY

This report amends AO 257 previously submitted

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:

SUMMONS NO PROCESS* WARRANT Bail 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:

[Redacted]

Attachment to Information Penalty Sheet
YAOWAPHA RITDET and STEVE WALTER

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

- 3 years prison
- \$250,000 fine or twice the gross gain/loss, whichever is greater
- 1 year supervised release
- \$100 special assessment

31 U.S.C. §§ 5314 and 5322(2) - Willfully Violating Foreign Bank Account Recording Requirements

- 5 years prison
- \$250,000 fine or twice the gross gain/loss, whichever is greater
- 3 years supervised release
- \$100 special assessment

1 MELINDA HAAG (CABN 132612)
2 United States Attorney

FILED
APR 15 2014
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

EMC

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8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA
10 SAN FRANCISCO DIVISION

11 UNITED STATES OF AMERICA,)
12)
13 Plaintiff,)
14 v.)
15 YAOWAPHA RITDET and STEVE)
16 WALTER,)
17 Defendants.)

CR 14 215
VIOLATIONS: 31 U.S.C. §§ 5314 and
5322(a) (Willfully Violating Foreign Bank
Account Recording Requirements);
26 U.S.C. § 7206(1) – Making and
Subscribing False Tax Returns
(SAN FRANCISCO VENUE)

18 I N D I C T M E N T

19 The Grand Jury charges:

20 Introductory Allegations

21 At all relevant times:

- 22 1. Defendants, YAOWAPHA RITDET (“RITDET”), and STEVE WALTER were residents
23 of Ukiah, California, and were the owners and operators of Ruen Tong Thai Cuisine and Walter Cafe.
24 2. Kasikornbank, Public Company Limited, was a bank organized under the laws of
25 Thailand and operating in Thailand.
26 3. Citizens and residents of the United States who have a financial interest in, or signature
27 authority over, a financial account in a foreign country with an aggregate value of more than \$10,000 at
28 any time during a particular calendar year are required to file with the United States Treasury a Report

1 of Foreign Bank and Financial Accounts on Form TD F 90-22.1 ("FBAR"). The FBAR for any given
2 calendar year is due by June 30 of the following year.

3 4. Citizens and residents of the United States also have an obligation to indicate on
4 Schedule B of U.S. Individual Income Tax Return (Form 1040) whether they had an interest in a
5 financial account in a foreign country by checking "Yes" or "No" in the appropriate box and identifying
6 the country where the account was maintained. Taxpayers also are obligated to report all income earned
7 from foreign bank accounts on their tax returns.

8 5. RITDET was the beneficial owner of a passbook savings account at Kasikornbank,
9 Public Company Limited, and maintained the account from 2009 through 2010. From 2009 through
10 2010, the passbook savings account held balances of over \$10,000.

11 COUNT ONE (31 U.S.C. §§ 5314 and 5322(a) - Willful Violation of Foreign Bank Account Reporting
12 Requirement

13 6. On or about June 30, 2009, in the Northern District of California, and elsewhere,
14 defendant,

15 YAOWAPHA RITDET,

16 did knowingly and willfully violate the requirements prescribed by the Secretary of the Treasury, as
17 codified at Title 31, Code of Federal Regulations, §§ 1010.350 and 1010.306(c), to report a financial
18 interest in a bank, securities, and other financial account in a foreign country; to wit, in calendar year
19 2008, the defendant failed to file an FBAR disclosing her financial interest in the passbook savings
20 account, which had a value of greater than \$10,000 during calendar year 2008.

21 All in violation of Title 31, United States Code, Sections 5314 and 5322(a).

22 COUNT TWO (31 U.S.C. §§ 5314 and 5322(a) - Willful Violation of Foreign Bank Account Reporting
23 Requirement

24 7. Paragraphs 1 through 6 are incorporated and re-alleged herein.

25 8. On or about June 30, 2009, in the Northern District of California, and elsewhere,
26 defendant,

27 YAOWAPHA RITDET,

28 did knowingly and willfully violate the requirements prescribed by the Secretary of the Treasury, as
codified at Title 31, Code of Federal Regulations, §§ 1010.350 and 1010.306(c), to report a financial
interest in a bank, securities, and other financial account in a foreign country; to wit, in calendar year

1 2008, the defendant failed to file an FBAR disclosing her financial interest in the passbook savings
2 account, which had a value of greater than \$10,000 during calendar year 2008.

3 All in violation of Title 31, United States Code, Sections 5314 and 5322(a).

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

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

6 YAOWAPHA RITDET and STEVE WALTER,

7 residents of Ukiah, California, did willfully make and subscribe a Form 1040 U.S. Individual Income
8 Tax Return, for the calendar year 2007, which was verified by a written declaration that it was made
9 under the penalties of perjury and which they did not believe to be true and correct as to every material
10 matter in that the return failed to disclose rental income, foreign bank accounts, and gross receipts or
11 sales and income received from their business activities. YAOWAPHA RITDET and STEVE
12 WALTER then and there well knew and believed that they were required by law and regulation to
13 disclose rental income, foreign bank accounts, and the gross receipts or sales and income they derived
14 from their business activities.

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

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

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

18 YAOWAPHA RITDET and STEVE WALTER,

19 residents of Ukiah, California, did willfully make and subscribe a Form 1040 U.S. Individual Income
20 Tax Return, for the calendar year 2008, which was verified by a written declaration that it was made
21 under the penalties of perjury and which they did not believe to be true and correct as to every material
22 matter in that the return failed to disclose rental income, foreign bank accounts, and gross receipts or
23 sales and income received from their business activities. YAOWAPHA RITDET and STEVE
24 WALTER then and there well knew and believed that they were required by law and regulation to
25 disclose rental income, foreign bank accounts, and the gross receipts or sales and income they derived
26 from their business activities.

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

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1 COUNT FIVE: (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,
3 YAOWAPHA RITDET and STEVE WALTER,
4 residents of Ukiah, California, did willfully make and subscribe a Form 1040 U.S. Individual Income
5 Tax Return, for the calendar year 2009, which was verified by a written declaration that it was made
6 under the penalties of perjury and which they did not believe to be true and correct as to every material
7 matter in that the return failed to disclose rental income, foreign bank accounts, and gross receipts or
8 sales and income received from their business activities. YAOWAPHA RITDET and STEVE
9 WALTER then and there well knew and believed that they were required by law and regulation to
10 disclose rental income, foreign bank accounts, and the gross receipts or sales and income they derived
11 from their business activities.

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

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

14 On or about April 15, 2011, in the Northern District of California,
15 YAOWAPHA RITDET and STEVE WALTER,
16 residents of Ukiah, California, did willfully make and subscribe a Form 1040 U.S. Individual Income
17 Tax Return, for the calendar year 2010, which was verified by a written declaration that it was made
18 under the penalties of perjury and which they did not believe to be true and correct as to every material
19 matter in that the return failed to disclose rental income, foreign bank accounts, and gross receipts or
20 sales and income received from their business activities. YAOWAPHA RITDET and STEVE
21 WALTER then and there well knew and believed that they were required by law and regulation to
22 disclose rental income, foreign bank accounts, and the gross receipts or sales and income they derived
23 from their business activities.

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

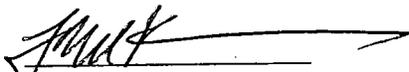
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1 COUNT SEVEN: (26 U.S.C. § 7206(1) - Making and Subscribing False Tax Returns)

2 On or about April 15, 2012, in the Northern District of California,
3 YAOWAPHA RITDET and STEVE WALTER,
4 residents of Ukiah, California, did willfully make and subscribe a Form 1040 U.S. Individual Income
5 Tax Return, for the calendar year 2011, which was verified by a written declaration that it was made
6 under the penalties of perjury and which they did not believe to be true and correct as to every material
7 matter in that the return failed to disclose rental income, foreign bank accounts, and gross receipts or
8 sales and income received from their business activities. YAOWAPHA RITDET and STEVE
9 WALTER then and there well knew and believed that they were required by law and regulation to
10 disclose rental income, foreign bank accounts, and the gross receipts or sales and income they derived
11 from their business activities.

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

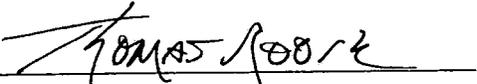
14 DATED: 4/15/14


FOREPERSON

16 MELINDA HAAG
17 United States Attorney

18 
19 J. DOUGLAS WILSON
20 Chief, Criminal Division

21 Approved as to Form

22 
23 THOMAS MOORE
24 Assistant United States Attorney
25 Chief, Tax Division

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United States District Court
Northern District of California

FILED

APR 15 2014

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

CRIMINAL COVER SHEET

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.

UNDERSEAL

EMC

Case Name:

USA v. YAOWAPHA RITDET and STEVE WALTER

CR

Case Number:

14 215

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):

THOMAS MOORE

Comments:

Date Submitted:

4/15/2014

1 MELINDA HAAG (CABN 132612)
United States Attorney
2
3 J. DOUGLAS WILSON (DCBN 412811)
Chief, Criminal Division
4 THOMAS MOORE (ALBN 4305-O78T)
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7

FILED
APR 15 2014
UNDER SEAL
RICHARD W. WIEKING
CLERK U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA
10 SAN FRANCISCO DIVISION

EMC
CR 14 215

11 UNITED STATES OF AMERICA,
12 Plaintiff,
13 v.
14 YAOWAPHA RITDET and STEVE WALTER,
15 Defendants.
16

) No. **CR 14 215**
) UNITED STATES' MOTION TO SEAL
) INDICTMENT AND ~~PROPOSED~~ ORDER
) (UNDER SEAL)

17 The government hereby moves the Court for an order sealing this motion, the Indictment, and the
18 Sealing Order, of the above-captioned Defendants until further order of the Court. The government
19 believes that disclosure of the existence of the Indictment, this motion, and any corresponding order may
20 jeopardize the government's ability to apprehend the Defendants as the government has reason to believe
21 that the Defendants are a flight risk.

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1 Nothing in this order shall prevent the government from providing a copy of said documents to members
2 of law enforcement and the United States Attorney's Office, to the Defendants and to their attorneys,
3 when appropriate.

4 Respectfully submitted,

5
6 MELINDA HAAG
United States Attorney

7 
8 /s/ Thomas Moore
THOMAS MOORE
Assistant United States Attorney
9 Chief, Tax Division

10
11
12 ORDER

13 Based upon the motion of the government and for good cause shown, IT IS HEREBY
14 ORDERED that the government's motion, the Indictment, and this Sealing Order shall be sealed until
15 further order of the Court. Nothing in this Order shall prevent the government from providing a copy of
16 the indictment to members of law enforcement and the United States Attorney's Office, to the
17 Defendants, Yaowapha Ritdet and Steve Walter, and their attorneys, when appropriate.

18
19
20 DATED: 4/15/14

21 
22 United States Magistrate Judge
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