

AUG 19 1992

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

1 JOHN A. MENDEZ
United States Attorney
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3 Attorneys for Plaintiff

4 IN THE UNITED STATES DISTRICT COURT FOR THE
5 NORTHERN DISTRICT OF CALIFORNIA

6 **CR92 0394**

7 UNITED STATES OF AMERICA)
8 Plaintiff,)
9 v.)
10 FRANCISCO R. LEGASPI,)
11 Defendant.)

Criminal No. _____

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

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13 I N D I C T M E N T

14 COUNT ONE: (Title 26 U.S.C. § 7206(2))

15 The Grand Jury charges: THAT

16 On or about the 5th day of October, 1989, in the Northern
17 District of California,

18 FRANCISCO R. LEGASPI,

19 defendant herein, did willfully aid and assist in, and procure,
20 counsel, and advise the preparation and presentation to the
21 Internal Revenue Service, of an Employer's Quarterly Federal Tax
22 Return, Form 941, of Mission Childcare Consortium, Inc. for the
23 calendar quarter ending December 31, 1988 which was false and
24 fraudulent as to a material matter, in that it represented on
25 line 17 of said return that Mission Childcare Consortium, Inc.
26 had made federal tax deposits in the total amount of \$37,442.12
27 for said calendar quarter, whereas, as the defendant then and
28 there well knew and believed, Mission Childcare Consortium, Inc.

1 had made federal tax deposits in the total amount of \$10,715.67
2 for said calendar quarter.

3 In violation of Title 26, United States Code, Section
4 7206(2).

5 COUNT TWO: (Title 26 U.S.C. § 7206(2))

6 The Grand Jury charges: THAT

7 On or about the 31st day of July, 1989, in the Northern
8 District of California,

9 FRANCISCO R. LEGASPI,

10 defendant herein, did willfully aid and assist in, and procure,
11 counsel, and advise the preparation and presentation to the
12 Internal Revenue Service, of an Employer's Quarterly Federal Tax
13 Return, Form 941, of Mission Childcare Consortium, Inc. for the
14 calendar quarter ending June 30, 1989 which was false and
15 fraudulent as to material matters, in that it represented on line
16 2 of said return that the total wages and tips subject to
17 withholding plus other compensation for the said quarter was the
18 sum of \$46,422.24, and on line 3 of said return that the total
19 amount of federal income tax withheld for said quarter was the
20 sum of \$4,331.00, and on line 8 of said return that the total
21 amount of social security taxes for said quarter was the sum of
22 \$6,972.62, whereas, as he then and there well knew and believed,
23 the total wages and tips subject to withholding plus other
24 compensation for said quarter was the sum of \$143,679.40, that
25 the total amount of federal income tax withheld for said quarter
26 was the sum of \$16,662.48, and that the total amount of social
27 security taxes for said quarter was the sum of \$20,402.20.

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

3 COUNT THREE: (Title 26 U.S.C. § 7206(2))

4 The Grand Jury charges: THAT

5 On or about the 31st day of October, 1989, in the Northern
6 District of California,

7 FRANCISCO R. LEGASPI,

8 defendant herein, did willfully aid and assist in, and procure,
9 counsel, and advise the preparation and presentation to the
10 Internal Revenue Service, of an Employer's Quarterly Federal Tax
11 Return, Form 941, of Mission Childcare Consortium, Inc. for the
12 calendar quarter ending September 30, 1989 which was false and
13 fraudulent as to material matters, in that it represented on line
14 2 of said return that the total wages and tips subject to
15 withholding plus other compensation for the said quarter was the
16 sum of \$126,804.87, and on line 3 of said return that the total
17 amount of federal income taxes withheld for said quarter was the
18 sum of \$2,329.38, and on line 8 of said return that the total
19 amount of social security taxes for said quarter was the sum of
20 \$19,046.09, whereas, as he then and there well knew and believed,
21 the total wages and tips subject to withholding plus other
22 compensation for said quarter was the sum of \$155,514.32, that
23 the total amount of federal income tax withheld for said quarter
24 was the sum of \$17,989.17, and that the total amount of social
25 security taxes for said quarter was the sum of \$21,958.18.

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In violation of Title 26, United States Code, Section

7206(2).

A True Bill.

Foreperson

John A. Mendez

JOHN A. MENDEZ
United States Attorney

Approved as to Form:

Paul J. Krug

(SAUSA: Paul J. Krug)