

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

BY: COMPLAINT INFORMATION INDICTMENT
 SUPERSEDING

OFFENSE CHARGED

18 U.S.C. § 371 - Conspiracy to Defraud the United States

- Petty
- Minor
- Misdemeanor
- Felony

PENALTY:

18 U.S.C. § 371 - 5 yrs prison, \$250,000 fine, 3 yrs superv. 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) 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

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
MELINDA HAAG

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

Name of Asst. U.S. Att'y (if assigned)
MICHAEL PITMAN, AUSA

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

DEFENDANT - U.S.

HEDYEH SHOAR a/k/a HEDYEH AZIZI

DISTRICT COURT NUMBER

CR 14 510

FILED
2014 OCT - 2 P 2:08
RICHARD M. WILKINSON
CLERK U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

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 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: 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:

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

BY: COMPLAINT INFORMATION INDICTMENT SUPERSEDING

OFFENSE CHARGED

18 U.S.C. § 371 - Conspiracy to Defraud the United States
26 U.S.C. § 7206(1) - Filing False Tax Returns

Petty
 Minor
 Misdemeanor
 Felony

PENALTY:

18 U.S.C. § 371 - 5 yrs prison, \$250,000 fine, 3 yrs superv. release, \$100 assessment; 26 U.S.C. § 7206(1) - 3 yrs prison, \$250,000 fine, 1 year superv. release, \$100 assessment

PROCEEDING

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INTERNAL REVENUE SERVICE

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

Name of Asst. U.S. Att'y (if assigned) MICHAEL PITMAN, AUSA

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

FILED

OCT - 2 2014

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

DEFENDANT - U.S.

KAMRAN AZIZI

DISTRICT COURT NUMBER

CR 14 510

DEFENDANT

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vc

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Date/Time:

Before Judge:

Comments:

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MELINDA HAAG (CABN 132612)
United States Attorney

FILED
2014 OCT -2 P 2:07
RICHARD HAWIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

SEALED
BY [unclear]

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

VC

CR 14 510
Criminal No.

UNITED STATES OF AMERICA,

Plaintiff,

v.

KAMRAN AZIZI & HEDYEH SHOAR a/k/a
HEDYEH AZIZI,

Defendants.

VIOLATIONS: 18 U.S.C. § 371 –
Conspiracy to Defraud the United States;
26 U.S.C. § 7206(1) – Filing False Tax
Returns

SAN FRANCISCO VENUE

UNDER SEAL

INDICTMENT

The Grand Jury charges:

COUNT 1: (18 U.S.C. § 371 – Conspiracy to Defraud the United States)

1. From on or about January 1, 2005, the exact date being unknown to the Grand Jury, and continuing thereafter up to and including August 22, 2009, in the Northern District of California, defendants,

KAMRAN AZIZI, and
HEDYEH SHOAR a/k/a HEDYEH AZIZI,

did unlawfully, voluntarily, intentionally and knowingly conspire, combine, confederate, and agree together and with each other and with other individuals both known and unknown to the Grand Jury to

1 defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful
2 Government functions of the Internal Revenue Service of the Treasury Department in the ascertainment,
3 computation, assessment, and collection of the revenue: to wit, income taxes.

4 PARTIES, PERSONS AND ENTITIES

5 2. During the years 2005, 2006 and part of 2007, defendants KAMRAN AZIZI and
6 HEDYEH SHOAR a/k/a HEDYEH AZIZI were husband and wife, and they filed joint U.S. Individual
7 Federal Income Tax Returns, Forms 1040, for the tax years 2005 and 2006.

8 3. Defendants KAMRAN AZIZI and HEDYEH SHOAR a/k/a HEDYEH AZIZI were
9 divorced in 2007, and defendant KAMRAN AZIZI filed individual U.S. Individual Federal Income Tax
10 Returns, Forms 1040, for the tax years 2007 and 2008.

11 4. At all times relevant to this Indictment, MTO was a Sufi Islamic organization with
12 several facilities called "centers" in the Northern District of California.

13 5. At all times relevant to this Indictment, periodic meetings were held at MTO centers and
14 attended by members of MTO. During these meetings, members of MTO sometimes made donations to
15 MTO by way of cash or checks.

16 6. During the years 2005, 2006, 2007, and 2008, defendant HEDYEH SHOAR a/k/a
17 HEDYEH AZIZI was employed by MTO as an accountant.

18 7. During the years 2005, 2006, 2007, and 2008, defendant KAMRAN AZIZI was
19 responsible for collecting donations made by members of MTO to MTO at several centers in the
20 Northern District of California, and he kept a portion of those donations for his own benefit with the
21 knowledge and assistance of defendant HEDYEH SHOAR a/k/a HEDYEH AZIZI.

22 8. During the years 2005, 2006, 2007, and 2008, defendant KAMRAN AZIZI's primary
23 source of income was money members of MTO donated to MTO, which he kept for his own benefit
24 with the knowledge and assistance of defendant HEDYEH SHOAR a/k/a HEDYEH AZIZI.

25 MANNER AND MEANS BY WHICH THE CONSPIRACY WAS CARRIED OUT

26 The manner and means by which the conspiracy was sought to be accomplished included, among
27 others, the following:

28 9. It was part of the conspiracy that defendants KAMRAN AZIZI and HEDYEH SHOAR

1 a/k/a HEDYEH AZIZI did deceive the individual who prepared their U.S. Individual Federal Income
2 Tax Returns, Forms 1040, for the tax years 2005 and 2006 by failing to provide that individual with
3 complete information regarding the income defendant KAMRAN AZIZI earned from MTO during those
4 tax years.

5 10. It was further part of the conspiracy that defendants KAMRAN AZIZI and HEDYEH
6 SHOAR a/k/a HEDYEH AZIZI did make, subscribe, and file jointly with the IRS their U.S. Individual
7 Federal Income Tax Returns, Forms 1040, for the tax years 2005 and 2006 that omitted income
8 defendant KAMRAN AZIZI earned from MTO during those tax years.

9 11. It was further part of the conspiracy that defendant KAMRAN AZIZI did deceive the
10 individual who prepared his U.S. Individual Federal Income Tax Returns, Forms 1040, for the tax years
11 2007 and 2008 by failing to provide that individual with complete information regarding the income
12 defendant KAMRAN AZIZI earned from MTO during those tax years.

13 12. It was further part of the conspiracy that defendant KAMRAN AZIZI did make,
14 subscribe, and file with the IRS his U.S. Individual Federal Income Tax Returns, Forms 1040, for the tax
15 years 2007 and 2008 which omitted income defendant KAMRAN AZIZI earned from MTO during
16 those tax years.

17 OVERT ACTS

18 In furtherance of the conspiracy, and to effect the objects thereof, the following overt acts were
19 committed in the Northern District of California, and elsewhere:

20 13. On or about May 20, 2006, defendants KAMRAN AZIZI and HEDYEH SHOAR a/k/a
21 HEDYEH AZIZI willfully made and subscribed a U.S. Individual Federal Income Tax Return, Form
22 1040, for the tax year 2005 which was verified by a written declaration that it was made under the
23 penalties of perjury and which they did not believe to be true and correct as to every material matter in
24 that it omitted income defendant KAMRAN AZIZI earned from MTO during 2005.

25 14. On or about April 10, 2007, defendants KAMRAN AZIZI and HEDYEH SHOAR a/k/a
26 HEDYEH AZIZI willfully made and subscribed a U.S. Individual Federal Income Tax Return, Form
27 1040, for the tax year 2006 which was verified by a written declaration that it was made under the
28 penalties of perjury and which they did not believe to be true and correct as to every material matter in

1 that it omitted income defendant KAMRAN AZIZI earned from MTO during 2006.

2 15. On or about October 3, 2008, defendant KAMRAN AZIZI willfully made and subscribed
3 a U.S. Individual Federal Income Tax Return, Form 1040, for the tax year 2007 which was verified by a
4 written declaration that it was made under the penalties of perjury and which he did not believe to be
5 true and correct as to every material matter in that it omitted income defendant KAMRAN AZIZI earned
6 from MTO during 2007.

7 16. On or about August 22, 2009, defendant KAMRAN AZIZI willfully made and subscribed
8 a U.S. Individual Federal Income Tax Return, Form 1040, for the tax year 2008 which was verified by a
9 written declaration that it was made under the penalties of perjury and which he did not believe to be
10 true and correct as to every material matter in that it omitted income defendant KAMRAN AZIZI earned
11 from MTO during 2008.

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

13 COUNT 2: (26 U.S.C. § 7206(1) – Filing a False Tax Return)

14 17. On or about October 3, 2008, in the Northern District of California, the defendant,
15
16 KAMRAN AZIZI,
17 a resident of Danville, California, did willfully make and subscribe a U.S. Individual Income Tax
18 Return, Form 1040, for the calendar year 2007, which was verified by a written declaration that it was
19 made under the penalties of perjury and which he did not believe to be true and correct as to every
20 material matter. That Income Tax Return, which was prepared and signed in the Northern District of
21 California and was filed with the IRS, reported total income for the year of \$5,114, whereas, as he then
22 and there knew and believed, such amount was actually higher than \$5,114.

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

23 COUNT 3: (26 U.S.C. § 7206(1) – Filing a False Tax Return)

24 18. On or about August 22, 2009, in the Northern District of California, the defendant,
25
26 KAMRAN AZIZI,
27 a resident of Danville, California, did willfully make and subscribe a U.S. Individual Income Tax
28 Return, Form 1040, for the calendar year 2008, 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

1 material matter. That Income Tax Return, which was prepared and signed in the Northern District of
2 California and was filed with the IRS, reported total income for the year of \$9,037, whereas, as he then
3 and there knew and believed, such amount was actually higher than \$9,037.

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

5
6 A TRUE BILL

7
8 October 2, 2014
9 DATE

10
11 Nancy Peterson
12 FOREPERSON

13
14 MELINDA HAAG
15 United States Attorney

16
17 J. Douglas Wilson
18 J. DOUGLAS WILSON
19 Chief, Criminal Division

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21 Approved as to Form

22
23 M.G. Pitman
24 MICHAEL G. PITMAN
25 Assistant United States Attorney
26 Tax Division
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