

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA, : INFORMATION  
 :  
 -v.- : S1 13 Cr. 282 (VM)  
 :  
 EDGAR PALTZER, :  
 :  
 Defendant. :  
 :  
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**COUNT ONE**  
**(Conspiracy)**

1. From at least in or about 2000 through at least in or about 2012, in the Southern District of New York and elsewhere, EDGAR PALTZER, the defendant, together others known and unknown, willfully and knowingly did combine, conspire, confederate, and agree together and with each other, to defraud the United States of America and an agency thereof, to wit, the IRS, and to commit offenses against the United States, to wit, violations of Title 26, United States Code, Section 7201, and Title 26, United States Code, Section 7206(1).

2. It was a part and an object of the conspiracy that EDGAR PALTZER, the defendant, together with others known and unknown, willfully and knowingly would and did defraud the United States of America and the IRS for the purpose of impeding, impairing, obstructing, and defeating the lawful governmental functions of the IRS in the ascertainment,

computation, assessment, and collection of revenue, to wit, federal income taxes.

3. It was further a part and an object of the conspiracy that EDGAR PALTZER, the defendant, together with others known and unknown, willfully and knowingly would and did attempt to evade and defeat a substantial part of the income tax due and owing to the United States of America from clients of PALTZER who were U.S. taxpayers, in violation of Title 26, United States Code, Section 7201.

4. It was further a part and an object of the conspiracy that EDGAR PALTZER, the defendant, together with others known and unknown, willfully and knowingly would and did make and subscribe returns, statements, and other documents, which contained and were verified by written declarations that they were made under the penalties of perjury, and which PALTZER, together with others known and unknown, did not believe to be true and correct as to every material matter, in violation of Title 26, United States Code, Section 7206(1).

#### Overt Acts

5. In furtherance of the conspiracy and to effect the illegal objects thereof, EDGAR PALTZER, the defendant, committed the following overt act, among others, in the Southern District of New York and elsewhere:

a. On or about September 10, 2008, PALTZER wrote an e-mail to a U.S. taxpayer-client located in the United States relating to an undeclared account that PALTZER had assisted that client in maintaining in Switzerland.

(Title 18, United States Code, Section 371.)



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PREET BHARARA  
United States Attorney