

United States District Court

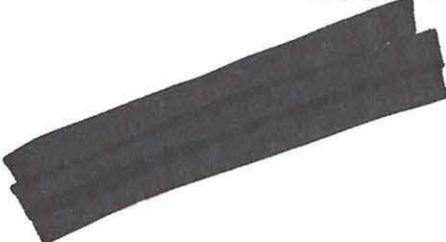
FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

FILED
2015 JUL -9 P 1:50
RICHARD W. WIEKING
CLERK U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

v.



CR 15 359

BRIAN PETER STALLINGS

TEH

DEFENDANT(S).

INDICTMENT

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

26 U.S.C. § 7202 –Willful Failure to Account for and Pay Over Taxes

A true bill.

Foreman

Filed in open court this 9th day of

2015

Clerk

Rose Maher
ROSE MAHER

~~NO BAIL ARREST WARRANT~~

ISSUE SUMMONS

AO 257 (Rev. 6/78)

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 Petty
 26 U.S.C. § 7202 – Willful Failure to Account for and Pay Over Taxes Minor
 Misdemeanor
 Felony

PENALTY: 26 U.S.C. § 7206(1) – 3 years prison, \$250,000 fine, 1 year supervised release, \$100 assessment; 26 U.S.C. § 7202 – 5 years prison, \$250,000 fine, 3 years supervised release, \$100 assessment

Name of District Court, and of Judge/Magistrate, Location

NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION

DEFENDANT - U.S.

▶ BRIAN PETER STALLINGS

DISTRICT COURT NUMBER

CR 15 359

DEFENDANT

IS NOT IN CUSTODY

Has not been arrested, pending outcome this proceeding.

- 1) 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 } Federal State
 - 6) Awaiting trial on other charges
- If answer to (6) is "Yes", show name of institution

Has detainer been filed? Yes } If "Yes" give date filed
 No

DATE OF ARREST ▶ Month/Day/Year

Or... if Arresting Agency & Warrant were not

DATE TRANSFERRED TO U.S. CUSTODY ▶ Month/Day/Year

This report amends AO 257 previously submitted

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. ATTORNEY 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. Attorney Other U.S. Agency

Name of Assistant U.S. Attorney (if assigned) Jose Olivera, AUSA, Tax Div.

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:

SUMMONS NO PROCESS* WARRANT

If Summons, complete following:

Arraignment Initial Appearance

Defendant Address:

Bail Amount: _____

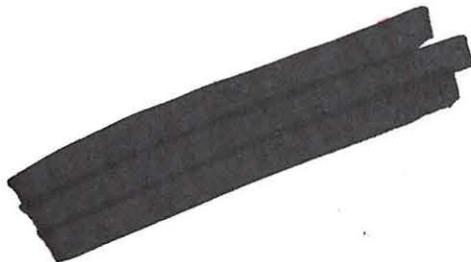
* Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: _____ Before Judge: _____

Comments:

FILED
2015 JUL -9 P 1:50
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

1 MELINDA HAAG (CABN 132612)
2 United States Attorney



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

TEH

CR 15 359

11 UNITED STATES OF AMERICA,)

CASE NO. CR:

12 Plaintiff,)

VIOLATIONS: 26 U.S.C. § 7206(1) –

13 v.)

Making and Subscribing False Tax
Returns; 26 U.S.C. § 7202 – Willful Failure
to Account for and Pay Over Taxes

14 BRIAN PETER STALLINGS,)

SAN FRANCISCO VENUE

15 Defendant.)
16)
17)

18 INDICTMENT

19 The Grand Jury charges:

20 Introductory Allegations

21 At all times relevant to this indictment, unless otherwise indicated, and with all dates being
22 approximate and all date ranges both approximate and inclusive:

23 1. Defendant BRIAN PETER STALLINGS (“STALLINGS”) was a resident of
24 Hillsborough, located in San Mateo County, California.

25 2. From, at least, 2008 through 2011, STALLINGS was the president and sole shareholder
26 of Stallings Painting, Inc. (“SPI”), an S-Corporation engaged in residential and commercial painting in
27 the Northern District of California.

28 //

1 defendant received additional income from SPI that he knowingly and willfully failed to include in his
2 tax return.

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

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

5 10. Paragraphs 1 through 7 are incorporated realleged as if fully set forth here.

6 11. On October 15, 2010, in the Northern District of California, and elsewhere, the
7 defendant,

8 BRIAN PETER STALLINGS,

9 did willfully make and subscribe a Form 1040, U.S. Individual Income Tax Return, for the calendar year
10 2009, which was verified by a written declaration that it was made under the penalties of perjury and
11 which he did not believe to be true and correct as to every material matter. That income tax return, filed
12 with the Internal Revenue Service, reported income from SPI in the amount of \$62,043; however, the
13 defendant received additional income from SPI that he knowingly and willfully failed to include in his
14 tax return.

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

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

17 12. Paragraphs 1 through 7 are incorporated realleged as if fully set forth here.

18 13. On October 15, 2011, in the Northern District of California, and elsewhere, the
19 defendant,

20 BRIAN PETER STALLINGS,

21 did willfully make and subscribe a Form 1040, U.S. Individual Income Tax Return, for the calendar year
22 2010, which was verified by a written declaration that it was made under the penalties of perjury and
23 which he did not believe to be true and correct as to every material matter. That income tax return, filed
24 with the Internal Revenue Service, reported income from SPI in the amount of \$28,617; however, the
25 defendant received additional income from SPI that he knowingly and willfully failed to include in his
26 tax return.

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

28 //

1 COUNTS FOUR THROUGH FOURTEEN: (26 U.S.C. § 7202 - Willful Failure to Account for and Pay
2 Over Taxes)

3 14. Paragraphs 1 through 7 are incorporated and realleged as if fully set forth here.

4 15. For the periods identified below, in the Northern District of California, and elsewhere, the
5 defendant,

6 BRIAN PETER STALLINGS,

7 as the sole shareholder and president of SPI, was a responsible person for SPI and was required by the
8 tax laws of the United States to collect, account for, and pay over to the Internal Revenue Service federal
9 income taxes and FICA taxes from the total taxable wages of employees of SPI. STALLINGS willfully
10 failed truthfully to collect, account for, and pay over to the Internal Revenue Service federal income
11 taxes and FICA taxes due and owing to the United States on behalf of SPI and its employees, for each of
12 the following periods, with each calendar period consisting of a separate count of this indictment.

Count	Period	Form	Date Submitted To IRS	Unpaid Balance of Trust Fund Taxes
4	2 nd Qtr. 2009	941	July 31, 2009	\$15,219
5	3 rd Qtr. 2009	941	October 31, 2009	\$12,843
6	4 th Qtr. 2009	941	February 3, 2010	\$20,512
7	1 st Qtr. 2010	941	May 10, 2010	\$6,083
8	2 nd Qtr. 2010	941	August 5, 2010	\$13,053
9	3 rd Qtr. 2010	941	November 3, 2010	\$25,900
10	4 th Qtr. 2010	941	January 31, 2011	\$20,345
11	1 st Qtr. 2011	941	May 10, 2011	\$4,474
12	2 nd Qtr. 2011	941	July 31, 2011	\$14,474
13	3 rd Qtr. 2011	941	October 31, 2011	\$29,500
14	4 th Qtr. 2011	941	January 31, 2012	\$37,924
				\$200,327

22 //

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25 //

26 //

27 //

28 //

Indictment

Each in violation of Title 26, United States Code, Section 7202

DATED:

7/9/15

FOREPERSON

MELINDA HAAG
United States Attorney

DAVID R. CALLAWAY
Chief, Criminal Division

Approved as to Form

JOSE A. OLIVERA
Assistant United States Attorney
Tax Division

United States District Court
Northern District of California

FILED
2015 JUL -9 P 1:51
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.

Case Name:

USA v. BRIAN PETER STALLINGS

CR 15 Case Number: 359

TEH

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 EUR MON

Is any defendant charged with a death-penalty-eligible crime?

Yes No

Assigned AUSA (Lead Attorney):

JOSE A. OLIVERA, AUSA

Is this a RICO Act gang case?

Yes No

Date Submitted:

7/9/2015

Comments:

[Empty text box for comments]

Save Print Clear Form