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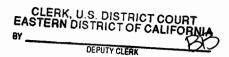
UNITED STATES OF AMERICA,

ORION DOUGLAS MEMMOTT,

v.



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IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

CASE. NO. 2:08-cr-402 FCD

VIOLATIONS: 26 U.S.C. §
7206(1) - Subscribing to a
False Tax Document; 26 U.S.C. §
7201 - Attempted Evasion of
Payment of Tax

<u>SUPERSEDING INDICTMENT</u>

<u>COUNT ONE:</u> [26 U.S.C. § 7206(1) - Subscribing to a False Tax Document]

The Grand Jury charges: T H A T

Plaintiff,

Defendant.

ORION DOUGLAS MEMMOTT,

defendant herein, while a resident of Glenn County, State and Eastern District of California, on or about June 9, 2005, did wilfully make and subscribe a false Form 433-A, "Collection Information Statement for Wage Earners and Self-Employed Individuals," which was filed in Chico, Butte County, California, in connection with an offer in compromise of his United States Income Tax liability for tax years 1993 through 1999, which had been

assessed by the United States Internal Revenue Service in the approximate amount of \$656,655.00, plus penalties and interest, and which Form 433-A was verified by a written declaration that it was made under the penalties of perjury, and which the defendant, ORION DOUGLAS MEMMOTT, did not believe to be true and correct as to the following material matters:

- (1) In response to the question asking the defendant to list all of his real estate, the defendant initialed a line drawn through the section representing that he owned no real property, when, as the defendant then and there well knew and believed, the defendant owned real property valued at approximately \$260,000 that was held in the name of a nominee;
- (2) In response to the questions asking the defendant to list all of his "checking accounts" and "other accounts", a line was drawn through each section, which lines were initialed by the defendant, and in the box where he was asked to list his checking accounts, he wrote "no personal accts."; when, as the defendant then and there well knew and believed, the defendant was the account holder for various business bank accounts, including checking and brokerage accounts, with a combined balance of more than \$112,000.00; and
- (3) In response to the question asking the defendant to list his total income on a gross monthly bases, he listed \$1,129.00 in gross monthly income from "Pension/Social Seruity (Yourself)", when, as the defendant then and there knew and believed, the defendant had received unreported income of more than \$116,000.00 derived from diverted investor funds during the time period of January 1, 2005 to June 9, 2005;

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

COUNT TWO: [26 U.S.C. § 7201 - Attempted Evasion of Payment of Tax]

The Grand Jury further charges: T H A T

ORION DOUGLAS MEMMOTT,

defendant herein, while a resident of Glenn County, State and Eastern District of California, from on or about January 25, 1995, and continuing to on or about August 23, 2006, did willfully attempt to evade and defeat the payment of a large part of the income tax due and owing by him to the United States of America for the calendar years 1993 through 1999, in the approximate amount of \$656,655.00, by concealing and attempting to conceal from the Internal Revenue Service the nature and extent of his income, accounts, and assets as well as the location thereof, by placing real property in the names of nominees, and by falsely understating his income, accounts, and assets, all in violation of Title 26, United States Code, Section 7201.

A TRUE BILL.

TELESTICATION OF THE THEORY AUGA

BENJAMIN B.

United States Attorney

## UNITED STATES DISTRICT COURT

Eastern District of California

Criminal Division

# THE UNITED STATES OF AMERICA

ORION DOUGLAS MEMMOTT

### SUPERSEDING INDICTMENT

VIOLATION(S): 26 U.S.C. § 7206(1) - Subscribing to a False Tax Document; 26 U.S.C. § 7201 - Attempted Evasion of Payment of Tax

A true bill,	5/ Foreman.
Filed in open court this	day
of	A.D. 20
	Clerk.
NO PROCESS NECESSARY	
	Mul
GPO 863 525	

## ORION DOUGLAS MEMMOTT SUPERSEDING INDICTMENT 2:08-CR-00402 FCD

### **COUNT ONE**

VIOLATION: 26 U.S.C. § 7206(1) - Subscribing

to a False Tax Document

PENALTY:

Not more than \$250,000

Not more than 3 years imprisonment, or both

Costs of prosecution

TSR - Not more than 1 year

## **COUNT TWO**

VIOLATION: 26 U.S.C. § 7201 - Attempted Evasion

of Payment of Tax

PENALTY:

Not more than \$250,000

Not more than 5 years imprisonment, or both

Costs of prosecution

TSR - Not more than 3 years

PENALTY ASSESSMENT: \$100 for each count