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FILED

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CLERK, U.S. DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA
BY _____ DEPUTY CLERK

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

10
11 UNITED STATES OF AMERICA,) CASE. NO. 2:08-cr-402 FCD
12)
13 Plaintiff,) VIOLATIONS: 26 U.S.C. §
14 v.) 7206(1) - Subscribing to a
15) False Tax Document; 26 U.S.C. §
16) 7201 - Attempted Evasion of
17) Payment of Tax
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29 S U P E R S E D I N G I N D I C T M E N T

30 COUNT ONE: [26 U.S.C. § 7206(1) - Subscribing to a False
31 Tax Document]

32 The Grand Jury charges: T H A T

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

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

7 (1) In response to the question asking the defendant to list
8 all of his real estate, the defendant initialed a line drawn through
9 the section representing that he owned no real property, when, as
10 the defendant then and there well knew and believed, the defendant
11 owned real property valued at approximately \$260,000 that was held
12 in the name of a nominee;

13 (2) In response to the questions asking the defendant to list
14 all of his "checking accounts" and "other accounts", a line was
15 drawn through each section, which lines were initialed by the
16 defendant, and in the box where he was asked to list his checking
17 accounts, he wrote "no personal accts."; when, as the defendant then
18 and there well knew and believed, the defendant was the account
19 holder for various business bank accounts, including checking and
20 brokerage accounts, with a combined balance of more than
21 \$112,000.00; and

22 (3) In response to the question asking the defendant to list
23 his total income on a gross monthly bases, he listed \$1,129.00 in
24 gross monthly income from "Pension/Social Seruity (Yourself)", when,
25 as the defendant then and there knew and believed, the defendant had
26 received unreported income of more than \$116,000.00 derived from
27 diverted investor funds during the time period of January 1, 2005 to
28 June 9, 2005;

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

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


4 The Grand Jury further charges: T H A T

5 ORION DOUGLAS MEMMOTT,

6 defendant herein, while a resident of Glenn County, State and
7 Eastern District of California, from on or about January 25, 1995,
8 and continuing to on or about August 23, 2006, did willfully attempt
9 to evade and defeat the payment of a large part of the income tax
10 due and owing by him to the United States of America for the
11 calendar years 1993 through 1999, in the approximate amount of
12 \$656,655.00, by concealing and attempting to conceal from the
13 Internal Revenue Service the nature and extent of his income,
14 accounts, and assets as well as the location thereof, by placing
15 real property in the names of nominees, and by falsely understating
16 his income, accounts, and assets, all in violation of Title 26,
17 United States Code, Section 7201.

18 A TRUE BILL.

19
20
21 A stamp that has been redacted with a black box. The text inside the stamp is illegible.

22 
23 BENJAMIN B. WAGNER
24 United States Attorney
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27
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No. _____

UNITED STATES DISTRICT COURT

Eastern District of California

Criminal Division

THE UNITED STATES OF AMERICA

vs.

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,

15/

Foreman.

Filed in open court this _____ day

of _____, A.D. 20 _____

Clerk.

Bail, \$ _____

NO PROCESS NECESSARY

[Handwritten signature]

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