

1 KEVIN V. RYAN (CSBN 118321)
United States Attorney

Filed
SEP 23 2003
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE

8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA

10 SAN JOSE DIVISION

CR 00 20139

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

14 MELVIN ROSCHELLE,

15 Defendant.

VIOLATIONS: 26 U.S.C. § 7201 – Tax
Evasion; 26 U.S.C. § 7206(1) – Making
and Subscribing False Tax Returns

SAN JOSE VENUE

16 INDICTMENT

17 The Grand Jury charges:

18 COUNT ONE: (26 U.S.C. § 7201)

19 On or about October 14, 1997, in the Northern District of California, the defendant

20 MELVIN ROSCHELLE,

21 then a resident of Los Gatos, California, did willfully and knowingly attempt to evade and defeat the
22 income tax due and owing by defendant to the United States of America for the calendar year 1996 by
23 preparing, signing, and mailing and otherwise delivering, and causing to be prepared, signed and
24 mailed and otherwise delivered, a false and fraudulent individual income tax return, which return was
25 filed with the Internal Revenue Service, wherein it was stated that the tax due to the United States for
26 the calendar year 1996 was \$23,017.00, whereas, as he then and there well knew and believed, his
27 taxable income for the said calendar year was in excess of that stated thereon and that upon said
28 additional taxable income additional tax was due and owing to the United States of America.

INDICTMENT

DISTRICT COURT
CRIMINAL CASE PROC

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In violation of Title 26, United States Code, Section 7201.

COUNT TWO: (26 U.S.C. § 7201)

On or about October 30, 1998, in the Northern District of California, the defendant

MELVIN ROSCHELLE,

then a resident of Los Gatos, California, did willfully and knowingly attempt to evade and defeat the income tax due and owing by defendant to the United States of America for the calendar year 1997 by preparing, signing, and mailing and otherwise delivering, and causing to be prepared, signed and mailed and otherwise delivered, a false and fraudulent individual income tax return, which return was filed with the Internal Revenue Service, wherein it was stated that the tax due to the United States for the calendar year 1997 was \$11,031.00, whereas, as he then and there well knew and believed, his taxable income for the said calendar year was in excess of that stated thereon and that upon said additional taxable income additional tax was due and owing to the United States of America.

In violation of Title 26, United States Code, Section 7201.

COUNT THREE: (26 U.S.C. § 7201)

On or about October 15, 1999, in the Northern District of California, the defendant

MELVIN ROSCHELLE,

then a resident of Los Gatos, California, did willfully and knowingly attempt to evade and defeat the income tax due and owing by defendant to the United States of America for the calendar year 1998 by preparing, signing, and mailing and otherwise delivering, and causing to be prepared, signed and mailed and otherwise delivered, a false and fraudulent individual income tax return, which return was filed with the Internal Revenue Service, wherein it was stated that the tax due to the United States for the calendar year 1998 was \$62,551.00, whereas, as he then and there well knew and believed, his taxable income for the said calendar year was in excess of that stated thereon and that upon said additional taxable income additional tax was due and owing to the United States of America.

In violation of Title 26, United States Code, Section 7201.

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1 COUNT FOUR: (26 U.S.C. § 7201)

2 On or about October 16, 2000, in the Northern District of California, the defendant
3 MELVIN ROSCHELLE,
4 then a resident of Los Gatos, California, did willfully and knowingly attempt to evade and defeat the
5 income tax due and owing by defendant to the United States of America for the calendar year 1999 by
6 preparing, signing, and mailing and otherwise delivering, and causing to be prepared, signed and
7 mailed and otherwise delivered, a false and fraudulent individual income tax return, which return was
8 filed with the Internal Revenue Service, wherein it was stated that the tax due to the United States for
9 the calendar year 1999 was \$87,547.00, whereas, as he then and there well knew and believed, his
10 taxable income for the said calendar year was in excess of that stated thereon and that upon said
11 additional taxable income additional tax was due and owing to the United States of America.

12 In violation of Title 26, United States Code, Section 7201.

13 COUNT FIVE: (26 U.S.C. § 7206(1))

14 On or about October 3, 1996, in the Northern District of California, the defendant
15 MELVIN ROSCHELLE,
16 then a resident of Los Gatos, California, did willfully make and subscribe the Form 1120 – U.S.
17 Corporation Income Tax Return of Innovative Services, Inc. (ISI) for the tax year ending April 30,
18 1996, which was verified by a written declaration that it was made under penalty of perjury and was
19 filed with the Internal Revenue Service, which income tax return the defendant did not believe to be
20 true and correct as to every material matter, in that the defendant willfully omitted material information
21 concerning the taxable income reported on the return, in that on line 30 of said return, the defendant
22 claimed that the taxable income of ISI for the tax year ending April 30, 1996 was \$71,838.00, when in
23 truth and in fact, as the defendant well knew and believed, the taxable income was in excess of that
24 amount.

25 In violation of Title 26, United States Code, Section 7206(1).

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1 COUNT SIX: (26 U.S.C. § 7206(1))

2 On or about December 12, 1997, in the Northern District of California, the defendant
3 MELVIN ROSCHELLE,

4 then a resident of Los Gatos, California, did willfully make and subscribe the Form 1120 – U.S.
5 Corporation Income Tax Return of Innovative Services, Inc. (ISI) for the tax year ending April 30,
6 1997, which was verified by a written declaration that it was made under penalty of perjury and was
7 filed with the Internal Revenue Service, which income tax return the defendant did not believe to be
8 true and correct as to every material matter, in that the defendant willfully omitted material information
9 concerning the taxable income reported on the return, in that on line 30 of said return, the defendant
10 claimed that the taxable income of ISI for the tax year ending April 30, 1997 was \$169,387.00, when in
11 truth and in fact, as the defendant well knew and believed, the taxable income was in excess of that
12 amount.

13 In violation of Title 26, United States Code, Section 7206(1).

14 COUNT SEVEN: (26 U.S.C. § 7206(1))

15 On or about November 9, 1998, in the Northern District of California, the defendant
16 MELVIN ROSCHELLE,

17 then a resident of Los Gatos, California, did willfully make and subscribe the Form 1120 – U.S.
18 Corporation Income Tax Return of Innovative Services, Inc. (ISI) for the tax year ending April 30,
19 1998, which was verified by a written declaration that it was made under penalty of perjury and was
20 filed with the Internal Revenue Service, which income tax return the defendant did not believe to be
21 true and correct as to every material matter, in that the defendant willfully omitted material information
22 concerning the taxable income reported on the return, in that on line 30 of said return, the defendant
23 claimed that the taxable income of ISI for the tax year ending April 30, 1998 was \$345,406.00, when in
24 truth and in fact, as the defendant well knew and believed, the taxable income was in excess of that
25 amount.

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

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1 COUNT EIGHT: (26 U.S.C. § 7206(1))

2 On or about September 13, 1999, in the Northern District of California, the defendant

3 MELVIN ROSCHELLE,

4 then a resident of Los Gatos, California, did willfully make and subscribe the Form 1120 – U.S.
5 Corporation Income Tax Return of Innovative Services, Inc. (ISI) for the tax year ending April 30,
6 1999, which was verified by a written declaration that it was made under penalty of perjury and was
7 filed with the Internal Revenue Service, which income tax return the defendant did not believe to be
8 true and correct as to every material matter, in that the defendant willfully omitted material information
9 concerning the taxable income reported on the return, in that on line 30 of said return, the defendant
10 claimed that the taxable income of ISI for the tax year ending April 30, 1999 was \$315,308.00, when in
11 truth and in fact, as the defendant well knew and believed, the taxable income was in excess of that
12 amount.

13 In violation of Title 26, United States Code, Section 7206(1).

14 COUNT NINE: (26 U.S.C. § 7206(1))

15 On or about January 16, 2001, in the Northern District of California, the defendant

16 MELVIN ROSCHELLE,

17 then a resident of Los Gatos, California, did willfully make and subscribe the Form 1120 – U.S.
18 Corporation Income Tax Return of Innovative Services, Inc. (ISI) for the tax year ending April 30,
19 2000, which was verified by a written declaration that it was made under penalty of perjury and was
20 filed with the Internal Revenue Service, which income tax return the defendant did not believe to be
21 true and correct as to every material matter, in that the defendant willfully omitted material information
22 concerning the taxable income reported on the return, in that on line 30 of said return, the defendant
23 claimed that the taxable income of ISI for the tax year ending April 30, 2000 was \$345,199.00, when in
24 truth and in fact, as the defendant well knew and believed, the taxable income was in excess of that
25 amount.

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

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1 COUNT TEN: (26 U.S.C. § 7206(1))

2 On or about September 15, 1997, in the Northern District of California, the defendant

3 MELVIN ROSCHELLE

4 then a resident of Los Gatos, California, did willfully make and subscribe the Form 1120S – U.S.
5 Income Tax Return for an S Corporation of Interior Expressions, Inc. (IEI) for the year 1996, which
6 was verified by a written declaration that it was made under penalty of perjury and was filed with the
7 Internal Revenue Service, which income tax return the defendant did not believe to be true and correct
8 as to every material matter, in that the defendant willfully omitted material information concerning the
9 ordinary income reported on the return, in that on line 21 of the 1996 corporate income tax return, the
10 defendant claimed that the ordinary income of IEI for the 1996 tax year was \$90,736.00, when in truth
11 and in fact, as the defendant well knew and believed, the ordinary income was in excess of that
12 amount.

13 In violation of Title 26, United States Code, Section 7206(1).

14 COUNT ELEVEN: (26 U.S.C. § 7206(1))

15 On or about September 10, 1998, in the Northern District of California, the defendant

16 MELVIN ROSCHELLE

17 then a resident of Los Gatos, California, did willfully make and subscribe the Form 1120S – U.S.
18 Income Tax Return for an S Corporation of Interior Expressions, Inc. (IEI) for the year 1997, which
19 was verified by a written declaration that it was made under penalty of perjury and was filed with the
20 Internal Revenue Service, which income tax return the defendant did not believe to be true and correct
21 as to every material matter, in that the defendant willfully omitted material information concerning the
22 ordinary income reported on the return, in that on line 21 of the 1997 corporate income tax return, the
23 defendant claimed that the ordinary income of IEI for the 1997 tax year was \$32,696.00, when in truth
24 and in fact, as the defendant well knew and believed, the ordinary income was in excess of that
25 amount.

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

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1 COUNT TWELVE: (26 U.S.C. § 7206(1))

2 On or about September 13, 1999, in the Northern District of California, the defendant

3 MELVIN ROSCHELLE

4 then a resident of Los Gatos, California, did willfully make and subscribe the Form 1120S – U.S.
5 Income Tax Return for an S Corporation of Interior Expressions, Inc. (IEI) for the year 1998, which
6 was verified by a written declaration that it was made under penalty of perjury and was filed with the
7 Internal Revenue Service, which income tax return the defendant did not believe to be true and correct
8 as to every material matter, in that the defendant willfully omitted material information concerning the
9 ordinary income reported on the return, in that on line 21 of the 1998 corporate income tax return, the
10 defendant claimed that the ordinary income of IEI for the 1998 tax year was \$34,587.00, when in truth
11 and in fact, as the defendant well knew and believed, the ordinary income was in excess of that
12 amount.

13 In violation of Title 26, United States Code, Section 7206(1).

14 DATED: A TRUE BILL.

15 *September 23, 2003*

Carolyn Nielson
FOREPERSON

18 KEVIN V. RYAN
19 United States Attorney

20 *Matthew A. Parrella*

21 MATTHEW A. PARRELLA
22 Chief, San Jose Branch

23 (Approved as to Form: *Jane Shoemaker*)
24 AUSA Jane Shoemaker

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KEVIN V. RYAN (CSBN 118321)
United States Attorney

FILED
SEP 30 2003
RICHARD W. MIERKINS
CLERK U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

UNITED STATES OF AMERICA,)
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Plaintiff,)
)
v.)
)
DEMETRIOS EUGENIOS,)
)
Defendant.)

No.)
)
VIOLATION: 26 U.S.C. § 7201 - Attempt
to Evade and Defeat Payment of Taxes

SAN JOSE VENUE
CR 03 201

INDICTMENT

The Grand Jury charges:

From in or about 1990, through on or about October 26, 2000, in the Northern District of California, and elsewhere, the defendant

DEMETRIOS EUGENIOS,

who at all relevant times resided in various locations in the Northern District of California, did willfully and knowingly attempt to evade and defeat income tax due and owing by the defendant to the United States of America for the calendar years 1989 and 1991 through 1999, by concealing his assets and income, and his interest in assets and income, and providing false

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INDICTMENT

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statements to the Internal Revenue Service on Forms 433 - Collection Information Statements.

In violation of Title 26, United States Code, Section 7201.

DATED:

A TRUE BILL.

September 30, 2003

Carolyn Nielson
FOREPERSON

KEVIN V. RYAN
United States Attorney

M. A. Parrella

MATTHEW A. PARRELLA
Chief, San Jose Branch

(Approved as to form: *Jane Shoemaker*)
AUSA Jane Shoemaker

INDICTMENT