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CLERK U S DISTRICT COURT
DISTRICT OF ARIZONA
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PUBLIC DISCLOSURE

UNITED STATES DISTRICT COURT
DISTRICT OF ARIZONA

United States of America,
Plaintiff,

v.

1. James R. Parker
(Counts 1- 8)
2. Jacqueline L. Parker
aka Jacqueline R. Parker
(Counts 7-8)
Defendants.

NO: **CR 10-757 PHX ROS (ECV)**
INDICTMENT

VIO: 26 U.S.C. § 7201 and 18 U.S.C.
§ 2
(Tax Evasion)
Counts 1-4

26 U.S.C. § 7206(1) and 18
U.S.C. § 2
(False Statement)
Counts 5-8

THE GRAND JURY CHARGES:

INTRODUCTION

At all times material to this Indictment:

1. James R. Parker (“PARKER”) and Jacqueline L. Parker (“JACQUELINE PARKER”) were married and resided in Carefree, Arizona. PARKER was the owner of Omega Construction, Inc., a Nevada corporation. PARKER also was an owner and the chief executive officer of Mackinnon Belize Land and Development Limited, a Belize corporation, which was a large land developer on the Placencia Peninsula in Belize.

2. PARKER and JACQUELINE PARKER (“defendants”) filed joint U.S. Individual Income Tax Returns (Form 1040) for 1997 and 1998, which reported minimal income and tax liabilities of \$2,089.00 and \$7,967.00 respectively. The defendants’ 1997 and 1998 tax

1 returns were the subject of an extensive Internal Revenue Service (“IRS”) audit. That audit
2 revealed that the defendants failed to report on their 1997 and 1998 U.S. Individual Income
3 Tax return (Form 1040) substantial income for those years from business activities in Belize
4 and elsewhere, as required by law.

5 3. On or about May 2003, the defendants, who were represented by legal counsel,
6 entered into a stipulated agreement with the government in United States Tax Court as to
7 their correct U.S. individual income tax liability for the years 1997 and 1998. The defendants
8 stipulated that for those years they owed collectively approximately \$1,035,479.00 in
9 additional tax and \$207,095.00 in penalties. Approximately \$465,860.00 in interest charges
10 were also assessed against the defendants. The defendants have not paid any of the then
11 assessed approximately \$1.7 million in additional taxes, penalties and interest to which they
12 agreed with the government was due and owing for the years 1997 and 1998.

13 4. For the years 1999 and 2000, the defendants failed to file a U.S. Individual
14 Income Tax Return (Form 1040) as required by law. The IRS again audited the defendants
15 and assessed a substantial liability in excess of \$1.0 million, which the defendants have failed
16 to pay.

17 5. For the years 2001 and 2002, the defendants filed their U.S. Individual Income
18 Tax Return (Form 1040), with tax liabilities of \$13,924.00 and \$12,331.00 respectively. The
19 defendants have failed to pay any of the taxes that were due for these years as well.

20 6. As early as 2002, in anticipation of a substantial tax liability resulting from the
21 audit of the defendants’ 1997 and 1998 tax returns, defendant PARKER began to hide the
22 defendants’ assets and income sources in order to evade the payment of taxes to the IRS.

23 7. On or about August 2002, defendant PARKER transferred, for no consideration,
24 ownership of the defendants’ approximately \$1.5 million Carefree, Arizona residence from
25 a trust to Sunlight Financial Limited Liability Partnership (“Sunlight”), a nominee entity
26 purportedly managed by the defendants’ daughter, Rachael T. Parker Harris. Defendants
27 PARKER and JACQUELINE PARKER maintained sole use and control over the Carefree
28

1 luxury home both before and after the transfer to Sunlight. Sunlight has never filed a U.S.
2 Income Tax Return (whether individual, partnership or corporate) as required by law.

3 8. Between 2004 and 2007, defendant PARKER invested more than \$1.2 million
4 into a startup cattle operation on land both owned and leased in the State of Oklahoma.
5 Defendant PARKER used a nominee entity, Cimarron River Ranch, LLC (“Cimarron LLC”)
6 to own and operate the cattle operation. Defendant PARKER, in order to hide his true
7 ownership of Cimarron LLC, made Samuel Parker, his then 21 years old son, the straw owner
8 of Cimarron LLC. Cimarron LLC has never filed a U.S. Income Tax Return (whether
9 individual, partnership or corporate) as required by law.

10 9. On or about July 2004, defendant PARKER, using Cimarron LLC as the purported
11 owner and his 21 year old son Samuel Parker as a “straw buyer,” defendant PARKER
12 purchased for his personal use a \$306,695.00 Rolls Royce automobile. The Rolls Royce was
13 delivered by the California car dealer to the defendants’ Carefree residence, and the
14 insurance policy listed the primary driver as defendant PARKER.

15 10. On or about August 2005, in order to further place his assets beyond the reach
16 of the government, defendant PARKER encumbered the Carefree, Arizona residence with
17 a \$1.5 million mortgage. Approximately \$1.0 million of the proceeds of the mortgage was
18 used by defendant PARKER to purchase a 7,000 square foot residence in Amarillo, Texas.
19 Defendant JACQUELINE PARKER inspected the home prior to the purchase, and also has
20 resided at times in the Texas residence.

21 11. The Amarillo, Texas residence was placed into yet another nominee entity, RSJ
22 Investments LLC. Defendant PARKER attempted to hide his ownership of RSJ Investments
23 LLC by making defendants’ son Samuel Parker the purported owner/member of this entity.
24 RSJ Investments LLC has never filed a U.S. Income Tax Return (whether individual,
25 partnership or corporate) as required by law.

26 12. On or about June 7, 2004 defendant PARKER, as chief executive officer of
27 Mackinnon Belize Land and Development Limited, agreed to sell 597 prime acres in Belize
28 for approximately \$6.0 million. The buyer of the property was I.D., an unrelated Illinois

1 company. At the direction of defendant PARKER, I.D. deposited the sales proceeds into an
 2 account at Belize Bank, Limited, Belize. As detailed in the chart below, wire transfers to the
 3 United States from Belize Bank Limited, between June 2004 and January 2008, were made
 4 for the benefit of defendant PARKER, as follows:

Bank / Vendor	Account Name / Acquisition	Total Monies wired from Belize Bank Ltd.
First State Bank, Boise City Oklahoma	Cimarron River Ranch (Cattle Operation)	\$1,302,000.00
First National Bank of Tribune, Elkhart, Kansas	Cimarron River Ranch (Cattle Operation)	\$1,544,375.00
Chase Bank	Resorts Consulting Quorum LLP	\$223,500.00
Desert European Motorcars	Purchase of Rolls Royce	\$306,000.00
Fenton Motors of Duma	Purchase of Ford Truck	\$36,029.00
	Total	\$3,411,904.00

13. On or about January, 2005, the Resorts Consulting Quorum LLP ("RCQ") bank
 17 account at Chase (formerly Bank One) was established. The only authorized signor on the
 18 account was an individual associated with a Phoenix, Arizona law firm, which at the time
 19 was representing the defendants before the IRS with regards to the collection of taxes. The
 20 RCQ bank account at Chase Bank was opened using the address of this Phoenix law firm.
 21 RCQ has never filed a U.S. Income Tax Return, as required by law. Approximately
 22 \$112,000, in monthly installments of \$7,000.00, was paid to defendant PARKER'S Omega
 23 Construction Company from the RCQ account. Also, payments totaling approximately
 24 \$152,000.00 were made from the RCQ account to make the loan payments on the \$1.5
 25 million mortgage on the defendants' Carefree property. Other than the nominal monies
 26 which flowed through the RCQ bank account to Omega, none of the \$3,411,904.00 of
 27 repatriated funds from the Belize land sale were reported on the defendants' U.S. Individual
 28

1 Income Tax Returns (Form 1040), as required by law. The defendants' U.S. Individual
 2 Income Tax Returns (Form 1040), for the years 2004 through 2006, only reflected the
 3 following:

	2004	2005	2006
Taxable Income	\$13,320.00	\$37,391.00	\$40,810.00
Total Tax	\$5,776.00	\$12,267.00	\$13,282.00

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 6
 7 14. Generally, an individual who owed money to the IRS could seek, under various
 8 provisions of law, a reduction to his or her outstanding obligations to the IRS. This was
 9 known as a "compromise." Insufficient assets and income to pay the full amount due was
 10 an acceptable reason for seeking a compromise. A completed Offer in Compromise (Form
 11 656), signed under the penalty of perjury, was required to be submitted to the IRS in order
 12 to seek a compromise of the outstanding liability. This was generally done with the thought
 13 that the compromised liability would be made in a single payment thereafter, which would
 14 ordinarily be substantially less than the amount originally owed by the taxpayer. Collection
 15 Information Statement for Wage Earners and Self-Employed Individuals (Form 433-A) and
 16 Collection Information Statement for Businesses (Form 433-B) were schedules used to detail
 17 various financial information, and were often required with an Offer in Compromise (Form
 18 656). Forms 433-A and 433-B were also required to be signed under the penalty of perjury.
 19 On occasion, and under limited circumstances, the IRS allowed a taxpayer who owed taxes
 20 to enter into an installment agreement and make monthly payments to satisfy a taxpayer's
 21 outstanding tax liability.

22 15. On or about July 30, 2004, the defendants attempted to "compromise" with the
 23 IRS for their unpaid 1997, 1998, 2001, 2002, and 2003 tax liabilities of approximately \$1.7
 24 million. They sought to eliminate their collective \$1.7 million obligation through a one-time
 25 payment of \$130,000.00. Defendant PARKER falsely submitted and signed under penalty
 26 of perjury an Offer in Compromise (Form 656), which incorporated and referenced financial
 27 statements and documents (Forms 433 A and B), reflecting that the defendants purportedly
 28

1 had neither the income nor the assets to pay the IRS any of their tax liabilities due and owing.
2 These documents also falsely claimed that they were borrowing the proposed sum of
3 \$130,000.00 from friends and a bank. This offer was not accepted by the IRS.

4 16. On or about November 16, 2004, defendant PARKER again attempted to seek
5 a "compromise" with the IRS for their unpaid 1997, 1998, 2001, 2002, and 2003 tax
6 liabilities of approximately \$1.7 million. He again sought to eliminate their collective \$1.7
7 million obligation through a one-time payment of \$130,000.00. Defendant PARKER again
8 falsely submitted and signed under penalty of perjury an Offer in Compromise (Form 656),
9 which incorporated and referenced financial statements and documents (Forms 433 A and
10 B), reflecting that the defendants had neither the income nor the assets to pay the IRS any of
11 the tax liabilities due and owing. These documents also falsely claimed that they were
12 borrowing the proposed sum of \$130,000.00 from friends and family. This offer was not
13 accepted by the IRS.

14 17. On or about April 13, 2005, the defendants attempted to seek a "compromise"
15 with the IRS for their unpaid 1997, 1998, 1999, 2000, 2001, 2002, 2003, and 2004 tax
16 liabilities of approximately \$1.7 million. This time they sought to eliminate their collective
17 \$1.7 million obligation through a one-time payment of \$450,000.00. The defendants falsely
18 submitted and signed under penalty of perjury an Offer in Compromise (Form 656), which
19 incorporated and referenced financial statements and documents (Forms 433 A and B),
20 reflecting that the defendants had neither the income nor the assets to pay the IRS. The
21 defendants falsely claimed that they were borrowing \$450,000.00 from their family and
22 receiving collections from a purported note that Omega Construction supposedly held from
23 Sunlight Financial. Sunlight Financial was the nominee entity that defendants had used to
24 hide their ownership of their Carefree residence. This offer was not accepted by the IRS.

25 18. On or about August 5, 2005, after the IRS had not accepted any of the previous
26 offers of compromise, the defendants submitted or caused to be submitted another set of false
27 financial statements (Forms 433 A and B), which were signed under penalty of perjury by
28 the defendants. The defendants were now requesting that because of their purported dire
financial condition, they should be allowed to pay a monthly \$2,000 installment on their

1 approximately \$2.7 million tax liability. This offer was again rejected by the IRS.

2 19. The financial statements submitted by the defendants to the United States in
3 connection with the above-referenced offers of compromise and installment request, falsely
4 failed to disclose the defendants' true ownership of a home worth more than \$1 million, a
5 \$300,000.00 Rolls Royce automobile, a million dollar cattle operation, and approximately
6 \$6.0 million in proceeds received from the sale of Belizian land. The defendants falsely and
7 fraudulently stated to the IRS, on Forms 636, 443-A, 433-B, and on correspondence
8 accompanying these documents, that they were unable to pay their rent, were impoverished,
9 and would be homeless if not for the kindness and support of their two children. On these
10 IRS Forms, the following misrepresentations were made as to their net worth and income:

11 Approximate Date Signed	12 Approximate Date Submitted to IRS	13 Net Worth (Exclusive of Tax Liability to IRS)	14 Current Monthly Income
15 6-18-2004	7-30-2004	\$22,500.00	None
16 10-3-2004	11-16-2004	\$22,500.00	None
17 3-24-2005	4-13-2005	\$22,157.00	\$2,620.00
18 8-3-2005	8-5-2005	\$14,135.00	\$5,500.00

19 20. From 2000 through February, 2008, the defendants frequently traveled to Belize.
20 Defendant PARKER made eighteen (18) trips to Belize during this time frame, and defendant
21 JACQUELINE PARKER made eleven (11) trips to Belize during the same period.

COUNT ONE
(Evasion of Payment of Tax)
26 U.S.C. § 7201

22 21. The factual allegations in paragraphs 1- 20 of the Indictment are incorporated by
23 reference and re-alleged as though fully set forth herein.

24 22. Beginning at a time as early as on or about August 2002, and continuing
25 thereafter to the present, in the District of Arizona and elsewhere, defendant JAMES R.
26 PARKER did willfully attempt to evade and defeat the payment of income tax, interest and
27 penalties due and owing by him to the United States of America for the calendar year 1997,
28 in the amount of at least \$384,186.00. Defendant concealed and attempted to conceal, from

1 the Internal Revenue Service, U.S. Department of Treasury, the true nature, source and
2 location of his income and assets. The evasion of payment was done in the following
3 manner:

- 4 A. Starting as early as 2002, and continuing to the present, defendant PARKER
5 hid his ownership in his Carefree, Arizona personal residence by
6 maintaining its ownership in a nominee entity and disguising his true
7 ownership and control.
- 8 B. Starting as early as 2004, and continuing to the present, defendant PARKER
9 hid his investment in an Oklahoma cattle operation by placing his
10 investment into a nominee entity and disguising his true ownership and
11 control.
- 12 C. Starting on or about July 16, 2004, and continuing to the present, defendant
13 PARKER hid his purchase of a Rolls Royce luxury automobile by
14 structuring his purchase through a nominee entity in order to disguise his
15 acquisition, ownership and control.
- 16 D. Starting on or about August 16, 2005, and continuing to the present,
17 defendant PARKER hid his acquisition and ownership of his Texas personal
18 residence by structuring its purchase and maintaining its ownership in a
19 nominee entity in order to disguise his true ownership and control.
- 20 E. On or about July 30, 2004, defendant PARKER submitted or caused to be
21 submitted a false Offer in Compromise (Form 636) and associated financial
22 statements (Forms 433 A and B) to the IRS, which did not properly reflect
23 his assets, income and ability to pay the IRS.
- 24 F. On or about November 16, 2004, defendant PARKER submitted or caused
25 to be submitted a false Offer in Compromise (Form 636) and associated
26 financial statements (Forms 433 A and B) to the IRS, which did not
27 properly reflect his assets, income, and ability to pay the IRS.
- 28 G. On or about April 13, 2005, defendant PARKER submitted or caused to be

1 submitted a false Offer in Compromise (Form 636) and associated financial
2 statements (Forms 433 A and B) to the IRS, which did not properly reflect
3 his assets, income, and ability to pay the IRS.

4 H. On or about August 5, 2005, defendant PARKER submitted or caused to be
5 submitted financial statements (Forms 433 A and B) to the IRS, which did
6 not properly reflect his assets, income, and ability to pay the IRS.

7 I. From at least as early as June 2004, through at least on or about January
8 2008, defendant PARKER disguised his sources of revenue and income
9 from Belize by placing the monies into nominee bank accounts and
10 acquiring assets through nominee entities.

11 In violation of Title 26, United States Code, Section 7201 and Title 18, United States
12 Code, Section 2.

13 **COUNT TWO**
14 **(Evasion of Payment of Tax)**
15 **26 U.S.C. § 7201**

16 23. The factual allegations in paragraphs 1-20 of the Indictment are incorporated by
17 reference and re-alleged as though fully set forth herein.

18 24. Beginning at a time as early as on or about August 2002, and continuing
19 thereafter to the present, in the District of Arizona and elsewhere, defendant JAMES R.
20 PARKER did willfully attempt to evade and defeat the payment of income tax, interest and
21 penalties due and owing by him to the United States of America for the calendar year 1998,
22 in the amount of at least \$858,388.00. Defendant PARKER concealed and attempted to
23 conceal, from the Internal Revenue Service, U.S. Department of Treasury, the true nature,
24 source and location of his income and assets. The evasion of payment was done in the
25 following manner:

26 A. Starting as early as 2002, and continuing to the present, defendant PARKER
27 hid his ownership in his Carefree, Arizona personal residence by
28 maintaining its ownership in a nominee entity and disguising his true
ownership and control.

- 1 B. Starting as early as 2004, and continuing to the present, defendant PARKER
2 hid his investment in an Oklahoma cattle operation by placing his
3 investment into a nominee entity and disguising his true ownership and
4 control.
- 5 C. Starting on or about July 16, 2004, and continuing to the present, defendant
6 PARKER hid his purchase of a Rolls Royce luxury automobile by
7 structuring his purchase through a nominee entity in order to disguise his
8 acquisition, ownership and control.
- 9 D. Starting on or about August 16, 2005, and continuing to the present,
10 defendant PARKER hid his acquisition and ownership of his Texas personal
11 residence by structuring its purchase and maintaining its ownership in a
12 nominee entity in order to disguise his true ownership and control.
- 13 E. On or about July 30, 2004, defendant PARKER submitted or caused to be
14 submitted a false Offer in Compromise (Form 636) and associated financial
15 statements (Forms 433 A and B) to the IRS that did not properly reflect his
16 assets and income and ability to pay the IRS.
- 17 F On or about November 16, 2004, defendant PARKER submitted or caused
18 to be submitted a false Offer in Compromise (Form 636) and associated
19 financial statements (Forms 433 A and B) to the IRS, which did not
20 properly reflect his assets, income, and ability to pay the IRS.
- 21 G. On or about April 13, 2005, defendant PARKER submitted or caused to be
22 submitted a false Offer in Compromise (Form 636) and associated financial
23 statements (Forms 433 A and B) to the IRS, which did not properly reflect
24 his assets, income, and ability to pay the IRS.
- 25 H. On or about August 5, 2005, defendant PARKER submitted or caused to be
26 submitted financial statements (Forms 433 A and B) to the IRS, which did
27 not properly reflect his assets, income, and ability to pay the IRS.
- 28 I. From at least as early as June 2004, through at least on or about January

1 2008, defendant PARKER disguised his sources of revenue and income
2 from Belize by placing the monies into nominee bank accounts and
3 acquiring assets through nominee entities.

4 In violation of Title 26, United States Code, Section 7201 and Title 18, United States
5 Code, Section 2.

6 **COUNT THREE**
7 **(Evasion of Payment of Tax)**
8 **26 U.S.C. § 7201**

9 25. The factual allegations in paragraphs 1-20 of the Indictment are incorporated by
10 reference and re-alleged as though fully set forth herein.

11 26. Beginning at a time as early as on or about August 2002, and continuing
12 thereafter to the present, in the District of Arizona and elsewhere, defendant JAMES R.
13 PARKER did willfully attempt to evade and defeat the payment of income tax, interest and
14 penalties due and owing by him to the United States of America for the calendar year 2001,
15 in the amount of at least \$13,924.00. Defendant PARKER concealed and attempted to
16 conceal, from the Internal Revenue Service, U.S. Department of Treasury, the true nature,
17 source and location of his income and assets. The evasion of payment was done in the
18 following manner:

- 19 A. Starting as early as 2002, and continuing to the present, defendant PARKER
20 hid his ownership in his Carefree, Arizona personal residence by
21 maintaining its ownership in a nominee entity and disguising his true
22 ownership and control.
- 23 B. Starting as early as 2004, and continuing to the present, defendant PARKER
24 hid his investment in an Oklahoma cattle operation by placing his
25 investment into a nominee entity and disguising his true ownership and
26 control.
- 27 C. Starting on or about July 7, 2004, and continuing to the present, defendant
28 PARKER hid his purchase of a Rolls Royce luxury automobile by
structuring his purchase through a nominee entity in order to disguise his

1 acquisition, ownership and control.

2 D. Starting on or about August 16, 2005, and continuing to the present,
3 defendant PARKER hid his acquisition and ownership of his Texas personal
4 residence by structuring its purchase and maintaining its ownership in a
5 nominee entity in order to disguise his true ownership and control.

6 E. On or about July 30, 2004, defendant PARKER submitted or caused to be
7 submitted a false Offer in Compromise (Form 636) and associated financial
8 statements (Forms 433 A and B) to the IRS, which did not properly reflect
9 his assets, income, and ability to pay the IRS.

10 F On or about November 16, 2004, defendant PARKER submitted or caused
11 to be submitted a false Offer in Compromise (Form 636) and associated
12 financial statements (Forms 433 A and B) to the IRS, which did not
13 properly reflect his assets, income, and ability to pay the IRS.

14 G. On or about April 13, 2005, defendant PARKER submitted or caused to be
15 submitted a false Offer in Compromise (Form 636) and associated financial
16 statements (Forms 433 A and B) to the IRS, which did not properly reflect
17 his assets, income, and ability to pay the IRS.

18 H. On or about August 5, 2005, defendant PARKER submitted or caused to be
19 submitted financial statements (Forms 433 A and B) to the IRS, which did
20 not properly reflect his assets, income, and ability to pay the IRS.

21 I. From at least as early as June 2004, through at least on or about January
22 2008, defendant PARKER disguised his sources of revenue and income
23 from Belize by placing the monies into nominee bank accounts and
24 acquiring assets through nominee entities.

25 In violation of Title 26, United States Code, Section 7201 and Title 18, United States
26 Code, Section 2.

COUNT FOUR
(Evasion of Payment of Tax)
26 U.S.C. § 7201

1
2
3 27. The factual allegations in paragraphs 1-20 of the Indictment are incorporated by
4 reference and re-alleged as though fully set forth herein.

5 28. Beginning at a time as early as August 2002, and continuing to the present, in
6 the District of Arizona and elsewhere, defendant JAMES R. PARKER did willfully attempt
7 to evade and defeat the payment of income tax, interest and penalties due and owing by him
8 to the United States of America for the calendar year 2002, in the amount of at least
9 \$12,331.00. Defendant PARKER concealed and attempted to conceal, from the Internal
10 Revenue Service, U.S. Department of Treasury, the true nature, source and location of his
11 income and assets. The evasion of payment was done in the following manner:

- 12 A. Starting as early as 2002, and continuing to the present, defendant PARKER
13 hid his ownership in his Carefree, Arizona personal residence by
14 maintaining its ownership in a nominee entity and disguising his true
15 ownership and control.
- 16 B. Starting as early as 2004, and continuing to the present, defendant PARKER
17 hid his investment in an Oklahoma cattle operation by placing his
18 investment into a nominee entity and disguising his true ownership and
19 control.
- 20 C. Starting on or about July 16, 2004, and continuing to the present, defendant
21 PARKER hid his purchase of a Rolls Royce luxury automobile by
22 structuring his purchase through a nominee entity in order to disguise his
23 acquisition, ownership and control.
- 24 D. Starting on or about August 16, 2005, and continuing to the present,
25 defendant PARKER hid his acquisition and ownership of his Texas personal
26 residence by structuring its purchase and maintaining its ownership in a
27 nominee entity in order to disguise his true ownership and control.
- 28 E. On or about July 30, 2004, defendant PARKER submitted or caused to be
submitted a false Offer in Compromise (Form 636) and associated financial

statements (Forms 433 A and B) to the IRS, which did not properly reflect his assets, income, and ability to pay the IRS.

F On or about November 16, 2004, defendant PARKER submitted or caused to be submitted a false Offer in Compromise (Form 636) and associated financial statements (Forms 433 A and B) to the IRS, which did not properly reflect his assets, income, and ability to pay the IRS.

G. On or about April 13, 2005, defendant PARKER submitted or caused to be submitted a false Offer in Compromise (Form 636) and associated financial statements (Forms 433 A and B) to the IRS, which did not properly reflect his assets, income, and ability to pay the IRS.

H. On or about August 5, 2005, defendant PARKER submitted or caused to be submitted financial statements (Forms 433 A and B) to the IRS, which did not properly reflect his assets, income, and ability to pay the IRS.

I. From at least as early as June 2004, through at least on or about January 2008, defendant PARKER disguised sources of revenue and income from Belize by placing the monies into nominee bank accounts and acquiring assets through nominee entities.

In violation of Title 26, United States Code, Section 7201 and Title 18, United States Code, Section 2.

COUNTS FIVE THROUGH EIGHT
(False Statements)
26 U.S.C. § 7206(1)

29. The factual allegations in paragraphs 1-20 of the Indictment are incorporated by reference and re-alleged as though fully set forth herein.

30. Defendants JAMES R. PARKER and JACQUELINE L. PARKER, in the District of Arizona and elsewhere, as detailed in the table below, did willfully and knowingly submit or caused to be submitted to the Internal Revenue Service, an agency of the United States, several materially false Offers in Compromise (Form 656), along with several materially false financial statements contained on IRS Forms 433-A, Collection Information Statement for Wage Earners and Self-Employed Individuals, and IRS Form 433-B,

