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9 Attorney for Defendant PARKER

10 **IN THE UNITED STATES DISTRICT COURT**  
11 **FOR THE DISTRICT OF ARIZONA**

12 United States of America,  
13 Plaintiff,  
14 v.  
15 James R. Parker,  
16 Defendant.

17 **Case No. CR10-00757-001-PHX-ROS**  
18 **MOTION TO DESIGNATE**  
19 **COMPLEX CASE**  
20 **(Oral Argument Requested)**

21 Defendant, James R. Parker, by and through his counsel, Thomas M. Hoidal,  
22 respectfully requests pursuant to LRCrim. 16.4, Rules of Practice of the District Court,  
23 that the Court designate this matter as a complex case within the meaning of 18 U.S.C.  
24 § 3161(h)(7)(B)(ii). The government and co-defendant Jacqueline L. Parker concur in  
25 this request. This motion is based on the attached memorandum and the files and  
26 records in this case.

27 It is expected that excludable delay under Title 18 U.S.C. § 3161(h)(1)(F) may  
28 occur as a result of this motion or from an order based thereon.

RESPECTFULLY SUBMITTED this 13<sup>th</sup> day of July, 2010.

Law Office of Thomas M. Hoidal, P.L.C.

s/ Thomas M. Hoidal  
THOMAS M. HOIDAL  
Attorney for Defendant Parker

**MEMORANDUM**

1  
2 James R. Parker and his wife, Jacqueline L. Parker, have been charged in an  
3 indictment with various tax offenses. James R. Parker is charged with tax evasion in  
4 violation of 26 U.S.C. § 7201 and 18 U.S.C. § 2 (Counts 1-4), and false statement in  
5 violation of 26 U.S.C. § 7206(1) and 18 U.S.C. § 2 (Counts 5-8). Jacqueline L. Parker  
6 is charged with two counts of false statement (Counts 7-8). The defendants appeared  
7 for arraignment on June 23, 2010 and undersigned counsel entered a limited appearance  
8 for James R. Parker. Trial has been scheduled for August 3, 2010.

9 This case involves allegations of attempted tax evasion by defendant James R.  
10 Parker in an amount in excess of one million dollars over a period of four (4) calendar  
11 years (1997, 1998, 2001 and 2002). It is also alleged that the defendants made false  
12 statements in forms signed under penalty of perjury in an attempt to settle their tax  
13 liability. The government has indicated that the discovery in this case will be  
14 substantial. The first wave of production was provided in a letter dated July 8, 2010  
15 enclosing two compact disks containing approximately 4000 pages of documents. The  
16 government indicates that additional materials will be provided in the coming weeks  
17 and anticipates thousands of pages of documents being produced.

18 In addition, several expert witnesses will likely be identified in this case by the  
19 government and the defendants. Prior to indictment handwriting exemplars were  
20 obtained from the defendants and other family members. Presumably, these exemplars  
21 have been examined by a government handwriting expert, but the results have not yet  
22 been disclosed. Various accounting records were also subpoenaed by the government  
23 and it is anticipated that expert accountants will be identified by the government and the  
24 defendants.

25 The government has spent several years obtaining records and interviewing  
26 witnesses in this case going back to at least 2007. The indictment contains allegations  
27 of activities in connection with the defendants' tax liability beginning in 2002 and  
28 relates to their calendar year returns for 1997, 1998, 2001 and 2002. The defendants

1 will need sufficient time to review and analyze the voluminous discovery to be  
2 provided, investigate the allegations in the indictment and consult with expert  
3 witnesses. This case involves novel questions of fact and law regarding alleged  
4 payments from offshore entities and investments related thereto. It is clearly  
5 unreasonable to expect adequate preparation for pretrial proceedings and for trial within  
6 the time limits established by the Speedy Trial Act. See 18 U.S.C. § 3161(h)(7)(B)(iii).

7 Defense counsel has discussed this motion with Assistant United States Attorney  
8 Peter Sexton and Dana Carpenter, counsel for co-defendant Jacqueline L. Parker. Both  
9 concur in the request for complex case designation. The parties propose that a status  
10 hearing be scheduled in this matter by the court to establish a trial date, discovery  
11 deadline and general scheduling order. At that time the matter of counsel for the  
12 defendant can also be determined. The parties hope to jointly submit a proposed  
13 scheduling order to the court before the status hearing.

14 **CONCLUSION**

15 For the reasons stated, the defendant respectfully requests that the Court enter an  
16 order declaring this case as unusual and complex within the meaning of 18 U.S.C. §  
17 3161(h)(7)(B)(ii) and scheduling a status conference to set a schedule for discovery,  
18 motions, and a trial date.

19 RESPECTFULLY SUBMITTED this 13<sup>th</sup> day of July, 2010.

20  
21 Law Office of Thomas M. Hoidal, P.L.C.

22  
23 s/ Thomas M. Hoidal  
24 THOMAS M. HOIDAL  
25 Attorney for Defendant Parker  
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27  
28

1 I hereby certify that on July 13, 2010, I electronically transmitted the attached  
2 document to the Clerk's Office using the ECF System for filing and transmittal to the  
3 following ECF registrants:

4 Peter Sexton Peter.Sexton@usdoj.gov

5  
6 Copy mailed this same date, to:

7 James R. Parker

8  
9 s/ Thomas M. Hoidal  
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