


2008 JUL 11 AM 11:28
CLERK U.S. DISTRICT COURT
CENTRAL DIST. OF CALIF.
LOS ANGELES
BY 

FILED

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA

10	UNITED STATES OF AMERICA,)	CR 08- 08-00805
11)	
12	Plaintiff,)	<u>I N F O R M A T I O N</u>
13	v.)	[18 U.S.C. § 7201: Tax Evasion]
14	URI MANDELBAUM,)	
15	Defendant.)	
16)	

The United States Attorney charges:

[26 U.S.C. § 7201]

INTRODUCTORY ALLEGATIONS

1. Spinka was a religious group within Orthodox Judaism. Spinka established a variety of charitable organizations (each a "Spinka charitable organization") which represented themselves to be public charities, contributions to which could be tax deductible under the Internal Revenue Code.

2. Defendant URI MANDELBAUM entered into an arrangement with agents of Spinka through which he would make contributions

//

DOB *DOB*

1 to Spinka charitable organizations, including Kollel Tiferes
2 Yaakov (aka Kollel Tiferes Yaakov Yosef), Mesivta Imrei Yosef,
3 Yeshiva Imrei Yosef Spinka, Gemah Zedaka V'Chesed, Keren
4 Chasanim, Machne Seva Ratzdon, Mesivta Zichron Yaacov, and
5 Yeshiva Bein Hazmanim. In return, agents of Spinka would
6 secretly refund 95 percent of defendant MANDELBAUM's nominal
7 contributions with cash payments arranged through various third
8 parties. In addition, agents of Spinka would mail on behalf of
9 the Spinka charitable organizations charitable contribution
10 receipts in the full amounts of defendant MANDELBAUM's nominal
11 contributions.

12 3. In this manner, defendant MANDELBAUM was able to
13 fraudulently claim as tax deductions the full amounts of his
14 nominal contributions to the Spinka charitable organizations,
15 while having actually contributed only 5 percent of the amounts
16 he claimed as deductions. Defendant MANDELBAUM would file
17 federal income tax returns claiming charitable deductions in the
18 full amounts of his nominal contributions to the Spinka
19 charitable organizations, without factoring in the approximately
20 95 percent of those contributions that had been secretly returned
21 to him.

22 //

23 //

24 //

25 //

26 //

27 //

28 //

COUNT ONE

1
2 4. On or about October 22, 2006, in Los Angeles County,
3 within the Central District of California, defendant URI
4 MANDELBAUM, who during the calendar year 2005 was married,
5 willfully attempted to evade and defeat a large part of the
6 income tax due and owing by him and his spouse to the United
7 States of America for the calendar year 2005, by preparing and
8 causing to be prepared, and by signing and causing to be signed,
9 a false and fraudulent joint U.S. Individual Income Tax Return,
10 Form 1040, on behalf of himself and his spouse, which was filed
11 with the Internal Revenue Service, wherein it was stated that the
12 amount of tax due and owing thereon was \$1,016,226, whereas, as
13 he then and there well knew and believed, there was owing to the
14 United States of America an income tax of at least \$1,148,727.

15 //

16 //

17 //

18 //

19 //

20 //

21 //

22 //

23 //

24 //

25 //

26 //

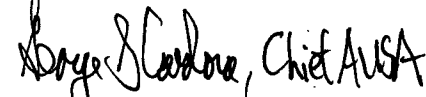
27 //

28 //

COUNT TWO

1
2 5. On or about October 19, 2007, in Los Angeles County,
3 within the Central District of California, defendant URI
4 MANDELBAUM, who during the calendar year 2006 was married,
5 willfully attempted to evade and defeat a large part of the
6 income tax due and owing by him and his spouse to the United
7 States of America for the calendar year 2006, by preparing and
8 causing to be prepared, and by signing and causing to be signed,
9 a false and fraudulent joint U.S. Individual Income Tax Return,
10 Form 1040, on behalf of himself and his spouse, which was filed
11 with the Internal Revenue Service, wherein it was stated that the
12 amount of tax due and owing thereon was \$1,630,144, whereas, as
13 he then and there well knew and believed, there was owing to the
14 United States of America an income tax of at least \$1,794,367.

15 THOMAS P. O'BRIEN
16 United States Attorney

17  Chief AUSA

18 CHRISTINE C. EWELL
19 Assistant United States Attorney
Chief, Criminal Division

20
21 DOUGLAS AXEL
22 Assistant United States Attorney
Chief, Fraud Section

23
24 DANIEL J. O'BRIEN
25 STEPHEN I. GOORVITCH
26 Assistant United States Attorneys
27 Major Frauds Section
28