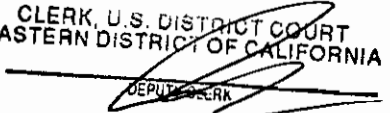


FILED

AUG 26 2010

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

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United States Attorney
2 MARK J. McKEON
Assistant U.S. Attorney
3 2500 Tulare Street, Suite 4401
Fresno, California 93721
4 Telephone: (559) 497-4000

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7
8 IN THE UNITED STATES DISTRICT COURT
9 FOR THE EASTERN DISTRICT OF CALIFORNIA

10
11 UNITED STATES OF AMERICA,)
12)
Plaintiff,)
13 v.)
14 STEVEN CHARLES LAUBLY,)
15)
Defendant.)
16)

1:10 CR 00362 - AWI
CASE NO. 10-1144
VIOLATIONS: 26 U.S.C. § 7201 -
Attempt to Evade and Defeat
Payment of a Tax; 26 U.S.C. §
7203 - Willful Failure to File
Return

17
18 I N D I C T M E N T

19 COUNT ONE: [26 U.S.C. § 7201 - Attempt to Evade and Defeat Payment
20 of a Tax]

21 The Grand Jury charges:

22 STEVEN CHARLES LAUBLY,

23 defendant herein, as follows:

24 I. Introduction

25 1. At all relevant times herein, defendant STEVEN CHARLES
26 LAUBLY was a resident of Clovis, California, State and Eastern
27 District of California. At all relevant times, defendant STEVEN
28 CHARLES LAUBLY was married to Bernadette Laubly.

1 2. At all relevant times herein, the defendant earned income
2 while working in the real estate industry. The defendant became a
3 real estate broker on or about May 13, 2002. He became the sole
4 proprietor of Sundance Real Estate ("SRE"), a brokerage firm, on or
5 about February 18, 2003. The defendant operated SRE, and maintained
6 the records of SRE, in Clovis, California, in the County of Fresno,
7 State and Eastern District of California. The defendant operated as
8 the only real estate broker for SRE.

9 3. On August 18, 2006, the defendant had Articles of
10 Organization filed for Wild Bear Properties, LLC ("WBP") with the
11 Wyoming Secretary of State. The managers for WBP were the defendant's
12 wife and two children.

13 4. At all relevant times herein, the defendant committed the
14 acts by himself and/or through agents of the defendant. Further, the
15 amounts referred to in the indictment are approximate amounts.

16 5. In addition to his entities which he controlled, the
17 defendant also used his family who were active participants in his
18 attempt to conceal his activities from the Internal Revenue Service
19 and other taxing authorities. These family members included, but were
20 not limited to, his wife, and his children, Daniel Laubly and
21 Jacqueline Laubly.

22 6. The defendant recruited real estate agents to work for his
23 brokerage firm, SRE. The agents were generally paid 100 percent of
24 the commissions from the sale of real estate, less a flat fee paid to
25 the defendant. During the course of the taxable years 2001, and 2004
26 through and including 2006, the defendant made income from his real
27 estate business, as well as through other means.

28 7. Upon the closing of a real estate sale, the title company

1 generally issued two checks, one to the real estate agent and one to
2 SRE. The defendant either cashed the checks made payable to SRE or
3 deposited the checks into accounts in his wife's name.

4 8. On or about May 31, 2004, the Internal Revenue Service
5 assessed income taxes against the defendant based upon substitutions
6 for returns for tax year 2001. The defendant did not contest those
7 assessments. As of the date of this indictment, the assessed balance
8 of taxes due and owing, but still unpaid, for 2001 is at least
9 \$18,989.00, on which are owed penalties in the amount of \$9,778.62,
10 and interest in the amount of \$16,088.64, for a total due and owing of
11 \$44,856.26.

12 II. TAX EVASION FOR TAXABLE YEAR 2001

13 9. Beginning at a time unknown but no later than in or about
14 April 15, 2002, and continuing through the date of the indictment,
15 within the State and Eastern District of California and elsewhere, the
16 defendant did willfully attempt to evade and defeat the payment of
17 income taxes due and owing by him to the United States of America for
18 the calendar year 2001 by failing to pay to the Internal Revenue
19 Service such income tax and by engaging in affirmative acts of
20 evasion.

21 III. ACTS OF EVASION FOR TAXABLE YEAR 2001

22 10. Despite incurring income and owing taxes for the taxable
23 year 2001, the defendant performed the following affirmative acts of
24 evasion described below in paragraphs 11 through 14, and other
25 affirmative acts of evasion, all in an attempt to evade the payment of
26 taxes on his income.

27 11. On August 4, 2006, the defendant and his wife signed a
28 contract to sell SRE to ReMax Gold for \$100,000.00. The first payment

1 of \$50,000.00 was to be made on the closing date of the sale. The
2 second payment was scheduled for January 15, 2007.

3 12. On August 31, 2006, the defendant directed ReMax Gold to
4 wire transfer \$25,000.000 to Ollie Theiss, for the purchase of
5 property in Hawaii in the name of WBP. ReMax Gold paid the
6 \$25,0000.00 as part of its purchase of SRE from the defendant and his
7 wife.

8 13. On November 21, 2006, the defendant falsely informed Revenue
9 Officer Stiffler that the full sales price of SRE to ReMax Gold was
10 \$50,000.00 and the money was used to pay a personal loan.

11 14. On April 16, 2007, the defendant agreed to sell the property
12 located in Hawaii held in the name of WBP. On or about April 17,
13 2007, the defendant provided escrow instructions to the title company
14 that gave directions for the disbursement of proceeds from the sale of
15 property in Hawaii. The funding instructions provided that \$8,000.00
16 of the proceeds be made payable to SRE and the balance paid to Wild
17 Bear Trading Company Account Number xxx-xx-xxx-xx1002-0 at Banco
18 Nacional, Costa Rica. A wire in the amount of \$31,619.59 was sent to
19 this account from escrow on April 26, 2007. A form 1099-S, Proceeds
20 from Real Estate Transaction, was issued in the name of Wild Bear
21 Properties for 2007 in the amount of \$47,900.

22 IV. ATTEMPT TO EVADE AND DEFEAT PAYMENT OF TAX

23 15. Beginning at a time unknown but no later than in or about
24 April 15, 2002, and continuing through the date of the indictment,
25 within the State and Eastern District of California and elsewhere, the
26 defendant did willfully attempt to evade and defeat the payment of
27 income taxes due and owing by him to the United States of America for
28 the calendar year 2001 by failing to pay to the Internal Revenue

1 Service such income tax and by engaging in the above-referenced
2 affirmative acts described in paragraphs 10 to 14, above, all in
3 violation of Title 26, United States Code, Section 7201.

4 COUNT TWO: [26 U.S.C. § 7203 - Willful Failure to File Return]

5 The Grand Jury further charges:

6 STEVEN CHARLES LAUBLY,

7 defendant herein, as follows:

8 16. Paragraphs 1 through 15, inclusive of Count One, above, are
9 fully incorporated by reference as though fully set forth herein.

10 17. During the calendar year 2004, defendant STEVEN CHARLES
11 LAUBLY, whose principal place of business was in Clovis, California,
12 had and received gross income in excess of \$3,100. By reason of such
13 gross income, the defendant was required by law, following the close
14 of the calendar year 2004 and on or before April 15, 2005, to make an
15 income tax return to the Internal Revenue Service at Fresno,
16 California, to a person assigned to receive returns at the local
17 office of the Internal Revenue Service at Fresno, California, or to
18 another Internal Revenue Service office permitted by the Commissioner
19 of Internal Revenue, stating specifically the items of his gross
20 income and any deductions and credits to which he was entitled. Well
21 knowing and believing all of the foregoing, the defendant did
22 willfully fail, on or about April 15, 2005, in the Eastern District of
23 California and elsewhere, to make an income tax return.

24 All in violation of Title 26, United States Code, Section 7203.

25 COUNT THREE: [26 U.S.C. § 7203 - Willful Failure to File Return]

26 The Grand Jury further charges:

27 STEVEN CHARLES LAUBLY,

28 defendant herein, as follows:

1 18. Paragraphs 1 through 15, inclusive of Count One, above, are
2 fully incorporated by reference as though fully set forth herein.

3 19. During the calendar year 2005, defendant STEVEN CHARLES
4 LAUBLY, whose principal place of business was in Clovis, California,
5 had and received gross income in excess of \$3,200. By reason of such
6 gross income, the defendant was required by law, following the close
7 of the calendar year 2005 and on or before April 17, 2006, to make an
8 income tax return to the Internal Revenue Service at Fresno,
9 California, to a person assigned to receive returns at the local
10 office of the Internal Revenue Service at Fresno, California, or to
11 another Internal Revenue Service office permitted by the Commissioner
12 of Internal Revenue, stating specifically the items of his gross
13 income and any deductions and credits to which he was entitled. Well
14 knowing and believing all of the foregoing, the defendant did
15 willfully fail, on or about April 17, 2006, in the Eastern District of
16 California and elsewhere, to make an income tax return.

17 All in violation of Title 26, United States Code, Section 7203.

18 COUNT FOUR: [26 U.S.C. § 7203 - Willful Failure to File Return]

19 The Grand Jury further charges:

20 STEVEN CHARLES LAUBLY,

21 defendant herein, as follows:

22 21. Paragraphs 1 through 15, inclusive of Count One, above, are
23 fully incorporated by reference as though fully set forth herein.

24 22. During the calendar year 2006, defendant STEVEN CHARLES
25 LAUBLY, whose principal place of business was in Clovis, California,
26 had and received gross income in excess of \$3,300. By reason of such
27 gross income, the defendant was required by law, following the close
28 of the calendar year 2006 and on or before April 16, 2007, to make an

1 income tax return to the Internal Revenue Service at Fresno,
2 California, to a person assigned to receive returns at the local
3 office of the Internal Revenue Service at Fresno, California, or to
4 another Internal Revenue Service office permitted by the Commissioner
5 of Internal Revenue, stating specifically the items of his gross
6 income and any deductions and credits to which he was entitled. Well
7 knowing and believing all of the foregoing, the defendant did
8 willfully fail, on or about April 16, 2007, in the Eastern District of
9 California and elsewhere, to make an income tax return.

10 All in violation of Title 26, United States Code, Section 7203.

11 A TRUE BILL.

12 **/s/ Signature on file w/AUSA**

13 _____
14 FOREPERSON

15
16 **Mark E. Cullers**

17 _____
18 MARK E. CULLERS
19 Assistant U.S. Attorney
20 Chief-Fresno office
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22
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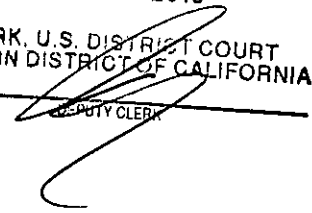
UNITED STATES DISTRICT COURT

*Eastern District of California
Criminal Division*

FILED

AUG 26 2010

THE UNITED STATES OF AMERICA
vs.
STEVEN CHARLES LAUBLY

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

**INDICTMENT
VIOLATION(S):**

26 U.S.C. § 7201 - Attempt to Evade and Defeat Payment of a Tax;
26 U.S.C. § 7203 - Willful Failure to File Return

A true bill,

151

7:10 CR 00362 - AWI

Foreman.

Filed in open court this _____ day

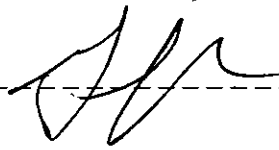
of _____, A.D. 20 _____

Clerk.

ISSUE SUMMONS

for 9/10/2010

Bail, \$ _____



DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION -- IN U.S. DISTRICT COURT

By COMPLAINT INFORMATION INDICTMENT

Name of District Court, and/or Judge Magistrate Location (city)
**EASTERN DISTRICT OF CALIFORNIA
FRESNO, CALIFORNIA**

OFFENSE CHARGED
PLEASE SEE INDICTMENT

Petty
 Minor
 Misdemeanor
 Felony

Place of Offense
Fresno County

U.S.C. Citation
Please see Indictment

DEFENDANT -- U.S. vs.
Steven Charles Laubly

Address { 1:10 CR 00362 - AWI
Birth Date Male Alien
Date Female (If applicable)

(Optional unless a juvenile)

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

SA Richards/firs-cis

this person is awaiting trial in another Federal or State Court, give name of court.

this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21, or 40. Show District

this is a reprosecution of charges previously dismissed which were dismissed on motion of:

U.S. Att'y Defense

SHOW
DOCKET NO.

this prosecution relates to a pending case involving this same defendant

prior proceeding or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

MAGISTRATE
CASE NO.

Name and Office of Person
Furnishing information on

THIS FORM

Nora A. McBride

U.S. Att'y Other U.S. Agency

Name of Asst. U.S. Att'y

Mark J. McKeon

DEFENDANT

IS NOT IN CUSTODY

- 1) Has not been arrested, pending outcome this proceeding if not detained give date any prior summons was served on above charges
- 2) Is a Fugitive
- 3) Is on Bail or Release from (show District)

IS IN CUSTODY

- 4) On this charge
- 5) On another conviction Fed'l State
- 6) Awaiting trial on other charges
If answer to (6) is "Yes", show name of institution

Has detainer been filed? Yes No

If "Yes" give date

DATE OF ARREST ▶ Mo. Day Year

Or ... if arresting Agency & Warrant were not Federal

DATE TRANSFERRED TO U.S. CUSTODY ▶ Mo. Day Year

This report amends AO 257 previously submitted

ADDITIONAL INFORMATION OR COMMENTS

PENALTIES:

DEFN. BAIL STATUS:. Please issue Summons for 9/10/10 before duty magistrate; C/o Eric Fogderude, Esq. 5412 N. Palm Avenue, Suite 101, Fresno, CA 93704

PENALTY SLIP

DEFENDANT: STEVEN CHARLES LAUBLY 7:10 CR 00362 - AWI

VIOLATIONS: 26 U.S.C. § 7201 - Attempt to Evade and Defeat Payment of a Tax

PENALTIES: 5 years
\$250,000 fine
TSR: 3 years

VIOLATIONS: 26 U.S.C. § 7203 - Willful Failure to File Return

PENALTIES: 1 year
\$100,000 fine
TSR: 1 years