

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

D-1 PETER HENDRICKSON,

Defendant.

Case:2:08-cr-20585

Judge: Lawson, David M

MJ: Scheer, Donald A

Filed: 11-06-2008 At 04:58 PM

INDI USA V. SEALED-MATTER (DA)

VIO: 26 U.S.C. § 7206(1)

INDICTMENT

The Grand Jury charges:

At all times relevant to the Indictment:

1. Defendant PETER HENDRICKSON was employed by Personnel Management, Inc., in various capacities, including as a purchaser.
2. Defendant PETER HENDRICKSON received wages from Personnel Management, Inc., for his employment. Wages paid to HENDRICKSON were reported to the Internal Revenue Service ("IRS") on Forms W-2 by Personnel Management, Inc. in the amounts of \$51,666 in 2000, \$58,965 in 2002, \$60,608 in 2003, \$62,433 in 2004, \$64,310 in 2005, and \$20,494 in 2006.
3. The IRS is an agency of the United States Department of Treasury responsible for administering and enforcing the tax laws of the United States, and collecting taxes owed to the United States.

4. Form W-2, Wage and Tax Statement, is a document used by employers to report to the IRS wages paid to employees and the taxes withheld from the wages.

5. IRS Form 4852 ("Substitute for Form W-2, Wage and Tax Statement") serves as a substitute for, among other things, Form W-2, and is completed by a taxpayer when the taxpayer's employer either failed to issue a Form W-2 to the taxpayer or the employer issued an incorrect Form W-2. A taxpayer submits a Form 4852 along with the Form 1040 ("Individual Income Tax Return") to the IRS.

COUNT ONE

(26 U.S.C. § 7206(1) – Filing a False Document: Form 1040)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about November 18, 2002, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe an Individual Income Tax Return, Form 1040 for the calendar year 2000, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said 2000 Individual Income Tax Return, Form 1040 reported that he had received no wages, whereas, as he then and there well knew, he had, in fact, received wages in the approximate amount of \$51,666 during calendar year 2000.

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

COUNT TWO

(26 U.S.C. § 7206(1) – Filing a False Document: Form 1040)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about August 25, 2003, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe an Individual Income Tax Return, Form 1040 for the calendar year 2002, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said 2002 Individual Income Tax Return, Form 1040 reported that he had received no wages, whereas, as he then and there well knew, he had, in fact, received wages in the approximate amount of \$58,965 during calendar year 2002.

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

COUNT THREE

(26 U.S.C. § 7206(1) – Filing a False Document: Form 1040)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about April 15, 2004, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and

subscribe an Individual Income Tax Return, Form 1040 for the calendar year 2003, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said 2003 Individual Income Tax Return, Form 1040 reported that he had received no wages, whereas, as he then and there well knew, he had, in fact, received wages in the approximate amount of \$60,608 during calendar year 2003.

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

COUNT FOUR

(26 U.S.C. § 7206(1) – Filing a False Document: Form 1040)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about April 15, 2005, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe an Individual Income Tax Return, Form 1040 for the calendar year 2004, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said 2004 Individual Income Tax Return, Form 1040 reported that he had received no wages, whereas, as he then and there well knew, he had, in fact, received wages in the approximate amount of \$62,433 during calendar year 2004.

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

COUNT FIVE

(26 U.S.C. § 7206(1) – Filing a False Document: Form 4852)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about November 18, 2002, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe a Substitute for Form W-2, Wage and Tax Statement, Form 4852, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document, defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said document claimed that defendant PETER HENDRICKSON received no wages in 2000, whereas, as he then and there well knew, he had, in fact, received substantial wages in 2000 in the approximate amount of \$51,666.

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

COUNT SIX

(26 U.S.C. § 7206(1) – Filing a False Document: Form 4852)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about August 25, 2003, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe a Substitute for Form W-2, Wage and Tax Statement, Form 4852, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said document claimed that defendant PETER HENDRICKSON received no wages in 2002, whereas, as he then and there well knew, he had, in fact, received substantial wages in 2002 in the approximate amount of \$58,965.

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

COUNT SEVEN

(26 U.S.C. § 7206(1) – Filing a False Document: Form 4852)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about April 15, 2004, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe a Substitute for Form W-2, Wage and Tax Statement, Form 4852, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said document claimed that defendant PETER HENDRICKSON received no wages in 2003, whereas, as he then and there

well knew, he had, in fact, received substantial wages in 2003 in the approximate amount of \$60,608.

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

COUNT EIGHT

(26 U.S.C. § 7206(1) – Filing a False Document: Form 4852)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about April 15, 2005, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe a Substitute for Form W-2, Wage and Tax Statement, Form 4852, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said document claimed that defendant PETER HENDRICKSON received no wages in 2004, whereas, as he then and there well knew, he had, in fact, received substantial wages in 2004 in the approximate amount of \$62,433

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

COUNT NINE

(26 U.S.C. § 7206(1) – Filing a False Document: Form 4852)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about April 15, 2006, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe a Substitute for Form W-2, Wage and Tax Statement, Form 4852, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not believe to be true and correct as to every material matter in that the said document claimed that defendant PETER HENDRICKSON received no wages in 2005, whereas, as he then and there well knew, he had, in fact, received substantial wages in 2005 in the approximate amount of \$64,310.

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

COUNT TEN

(26 U.S.C. § 7206(1) – Filing a False Document: Form 4852)

D-1 PETER HENDRICKSON

1. The allegations set forth in paragraphs 1 through 5 are hereby realleged and incorporated by reference.

2. On or about April 15, 2007, in the Eastern District of Michigan, defendant PETER HENDRICKSON, a resident of Commerce Township, Michigan, did willfully make and subscribe a Substitute for Form W-2, Wage and Tax Statement, Form 4852, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said document defendant PETER HENDRICKSON did not

believe to be true and correct as to every material matter in that the said document claimed that defendant PETER HENDRICKSON received no wages in 2006, whereas, as he then and there well knew, he had, in fact, received substantial wages in 2006 in the approximate amount of \$20,494.

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

THIS IS A TRUE BILL

/s/ Grand Jury Foreperson

TERRENCE BERG
ACTING UNITED STATES ATTORNEY

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Dated: November 6, 2008