

**FILED**

SEP 20 2013

Clerk, U.S. District Court  
District Of Montana  
Billings

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**ATTORNEY FOR PLAINTIFF  
UNITED STATES OF AMERICA**

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
GREAT FALLS DIVISION**

<p><b>UNITED STATES OF AMERICA,</b></p> <p><b>Plaintiff,</b></p> <p><b>vs.</b></p> <p><b>JAMES ZANDER,</b></p> <p><b>Defendant.</b></p>	<p><b>CR 13- 81 GF- DLC</b></p> <p><b><u>INDICTMENT</u></b></p> <p><b>ATTEMPT TO EVADE OR DEFEAT INCOME TAX</b> Title 26 U.S.C. § 7201 (Count I) (Penalty: Five years imprisonment, \$250,000 fine, and three years supervised release)</p> <p><b>CORRUPT ENDEAVOR TO OBSTRUCT OR IMPEDE THE DUE ADMINISTRATION OF THE INTERNAL REVENUE LAWS</b> 26 U.S.C. § 7212(a) (Count II) (Penalty: Three years imprisonment, \$250,000 fine, and three years supervised release)</p>
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**THE GRAND JURY CHARGES:**

**COUNT I**

That in or about October 2002 and continuing to in or about March 2010, in the District of Montana, JAMES ZANDER, did willfully attempt to evade and defeat the payment of an income tax due and owing by him to the United States of America for the calendar year 2001, by concealing and attempting to conceal from the Internal Revenue Service the nature and extent of his assets; making false statements to agents of the Internal Revenue Service; and placing funds and property in the names of nominees, in violation of 26 U.S.C. § 7201.

**COUNT II**

That in or about February 2002 and continuing to in or about March 2010, in the District of Montana, JAMES ZANDER did corruptly endeavor to obstruct and impede the due administration of the internal revenue laws by sending frivolous correspondence to the Internal Revenue Service, Cascade County Clerk and Recorder, and Stockman Bank; asserting frivolous claims and demands against Internal Revenue Service and Cascade County employees; sending fictitious financial instruments to the Secretary of the Treasury; using nominee companies

to conceal assets and disguise income; and filing false tax returns, in violation of 26 U.S.C. 7212(a).

A TRUE BILL.



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FOREPERSON



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MICHAEL W. COTTER  
United States Attorney  
Attorney for Plaintiff



*for* KRIS A. McLEAN  
Criminal Chief Assistant U.S. Attorney  
Attorney for Plaintiff

Crim. Summons \_\_\_\_\_  
Warrant:  \_\_\_\_\_  
Bail: \_\_\_\_\_

