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CLERK, U.S. DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA
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8 IN THE UNITED STATES DISTRICT COURT FOR THE
9 EASTERN DISTRICT OF CALIFORNIA

11 UNITED STATES OF AMERICA,
12 Plaintiff,
13
14 v.
15 JOSEPH BANISTER, and
WALTER A. THOMPSON,
16 Defendants.

CR. No. GRS-04-U435 WBS
VIOLATIONS: 18 U.S.C. § 371-
Conspiracy; 18 U.S.C. § 287-
False Claims Against United
States (Two Counts); 26 U.S.C.
§ 7206(1) - Filing False Tax
Returns; 26 U.S.C. § 7206(2) -
Aiding and Assisting the Filing
Of False Tax Returns (Three
Counts); 26 U.S.C. § 7202-
Willful Failure to Withhold
and Pay Taxes (10 Counts)

I N D I C T M E N T

20 COUNT ONE: [18 U.S.C. § 371 - Conspiracy to Defraud
the United States]

22 The Grand Jury charges:

23 JOSEPH BANISTER and
24 WALTER A. THOMPSON,

25 defendants herein, as follows:

26 I. PARTIES, PERSONS AND ENTITIES

27 At all relevant times,

28 ///

1 COUNT SEVENTEEN: [26 U.S.C. § 7202 - Willful Failure to Withhold
2 and Pay Taxes]

3 The Grand Jury further charges: T H A T

4 WALTER A. THOMPSON,

5 defendant herein, on or about January 15, 2003, in the County of
6 Shasta, State and Eastern District of California, who conducted a
7 business as a sole proprietorship under the name and style of
8 Cencal Sales, with its principal place of business in Redding,
9 California, did willfully fail to truthfully deduct, collect,
10 account for and pay over to the Internal Revenue Service those
11 federal income taxes and Federal Insurance Contributions Act
12 (FICA) and Medicare taxes due and owing to the United States of
13 America for the fiscal quarter ending December 31, 2002, in the
14 amount of approximately \$21,883.06,

15 All in violation of Title 26, United States Code, Section
16 7202.

17 SENTENCING ALLEGATIONS

- 18 1. The tax loss for which defendant JOSEPH BANISTER is
19 responsible in Count Five is approximately \$26,943.
20 2. The tax loss for which defendant JOSEPH BANISTER is
21 responsible in Count Six is approximately \$38,098.
22 3. The tax loss for which defendant JOSEPH BANISTER is
23 responsible in Count Seven is approximately \$15,582.

24 A TRUE BILL.

25
26 _____
FOREPERSON

27 
28 _____
McGREGOR W. SCOTT
United States Attorney