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U.S. DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA
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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

July 2007 Grand Jury '08 CR 1171 W

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
DAVID C. JACQUOT,)
)
Defendant.)
_____)

Criminal Case No. _____
INDICTMENT
Title 26, U.S.C., Sec. 7206(1) - Filing a False
Tax Return

The Grand Jury charges, at all times material to this indictment:

Introductory Allegations

1. Defendant DAVID C. JACQUOT was an attorney licensed to practice law in the states of California, Washington and Idaho. Defendant DAVID C. JACQUOT was also the 100% shareholder of DAVID C. JACQUOT, JD, LLM, PA (hereinafter "DJPA"), a law corporation with offices located at 401 West A Street #2210 San Diego, California.

2. Defendant DAVID C. JACQUOT was the Vice President and General Counsel of Xelan, Inc. and its affiliated entities.

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Count 1

[26 U.S.C. Sec. 7206(1)]

Filing False Tax Return

On or about September 15, 2002, within the Southern District of California, defendant DAVID C. JACQUOT did willfully make and subscribe to a false and fraudulent U.S. Corporation Income Tax Return, Form 1120, for the year 2001, which contained and was verified by a written declaration that it was made under penalties of perjury and was filed with the Internal Revenue Service, which return the defendant did not believe to be true and correct as to every material matter in that said income tax return reported total income on line 11 of \$344,250, whereas, defendant DAVID C. JACQUOT then well knew and believed that the correct total income to David Jacquot, JD, LLM PA for the tax year 2001 was in excess of the amount reported on the tax return, all in violation of Title 26, United States Code, Section 7206(1).

Count 2

[26 U.S.C. Sec. 7206(1)]

Filing False Tax Return

On or about September 15, 2003, within the Southern District of California, defendant DAVID C. JACQUOT did willfully make and subscribe to a false and fraudulent U.S. Corporation Income Tax Return, Form 1120, for the year 2002, which contained and was verified by a written declaration that it was made under penalties of perjury and was filed with the Internal Revenue Service, which return the defendant did not believe to be true and correct as to every material matter in that said

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1 income tax return reported total income on line 11 of \$745,578, whereas, defendant DAVID C.
2 JACQUOT then well knew and believed that the correct total income to David Jacquot, JD, LLM PA
3 for the tax year 2002 was in excess of the amount reported on the tax return, all in violation of Title 26,
4 United States Code, Section 7206(1).

5 DATED: April 15, 2008.

6 A TRUE BILL:

7
8 
9 Foreperson

10 KAREN P. HEWITT
11 United States Attorney

12
13 By: 
14 FAITH A. DEVINE
Assistant U.S. Attorney

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