

ORIGINAL

JAN 04 2005

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA

LUTHER D. THOMAS, Clerk
By: *Rmw* Deputy Clerk
JUDGE KENNELLY

ATLANTA DIVISION

05CR0190

UNITED STATES OF AMERICA
v.
ROBERT HALLOCK

MAGISTRATE JUDGE ASHMAN
CRIMINAL INDICTMENT
NO. 1:05-cr-009
FILED

THE GRAND JURY CHARGES THAT:

FEB 18 2005

MICHAEL W. DOBBINS
CLERK, U.S. DISTRICT COURT

COUNT ONE

1. During the calendar year 1997, ROBERT HALLOCK, had and received substantial taxable income and upon said taxable income there was a tax due and owing; that well-knowing and believing the foregoing facts, ROBERT HALLOCK, on or about October 13, 1998, in the Northern District of Georgia and elsewhere, did willfully attempt to evade and defeat the income tax due and owing to the United States of America for the calendar year 1997 by: (1) filing and causing to be filed a false and fraudulent 1997 U.S. Individual Income Tax Return, Form 1040, with the Internal Revenue Service, Atlanta Service Center that did not include his true income; (2) failing to pay the Internal Revenue Service said income tax; (3) selling fraudulent certificates of deposit; (4) using a sham business or nominee in the name of Himmel & Grund, LLC, for the purpose of hiding his true income; (5) listing V.P. as a partner and limited liability company member of Himmel & Grund, LLC, with 50 to 80% ownership and profit and loss sharing for the purpose of

hiding his true income; (6) hiring D.K. to pay monies to defendant HALLOCK's creditors and others, through the extensive use of cashier's checks drawn directly from the Himmel & Grund, LLC, bank account and telling D.K. he had paid taxes on the monies; (7) making substantial financial payments to V.P. and V.P.'s parents; all in violation of Title 26, United States Code, Section 7201.

Special Findings

2. The tax loss pursuant to the charged conduct is more than \$325,000 but less than \$550,000.

3. Defendant Hallock failed to report or correctly identify the source of income exceeding \$10,000 in tax year 1997 from criminal activity.

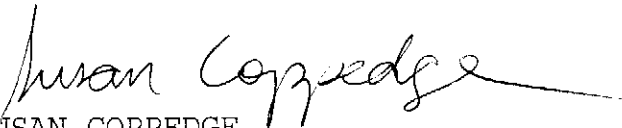
4. Defendant Hallock used sophisticated means to impede discovery of the existence of his failure to report income in tax year 1997.

5. Defendant Hallock abused his position of trust, namely as a licensed attorney, to assist in negotiating the fraudulent certificates of deposit.

A true BILL

 Bebbie M. Jackson
FOREPERSON

DAVID NAHMIAS
UNITED STATES ATTORNEY



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