

MELINDA HAAG (CABN 132612)  
United States Attorney

**FILED**

2013 JUN 13 P 1:09

RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

E-filing

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

SAN JOSE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

MOSHE HANDELSMAN,

Defendant.

**CR 13 384**

VIOLATION: 26 U.S.C. § 7206(1)  
(Subscription to False Tax Return)

SAN JOSE VENUE

**LHK**

**PSG**

INFORMATION

The United States Attorney charges:

On or about April 15, 2008, in the Northern District of California and elsewhere, the  
defendant,

MOSHE HANDELSMAN,

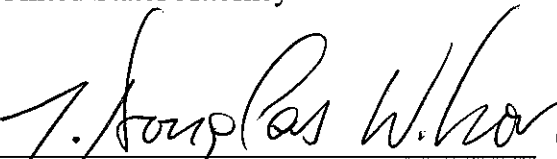
a resident of Saratoga, California, did willfully make and subscribe to a false United States  
Individual Income Tax Return, (Form 1040), and accompanying schedules, for the calendar year  
2007, which defendant HANDELSMAN verified by a written declaration that it was made under  
the penalties of perjury and caused that tax return to be filed with the Internal Revenue Service,  
knowing that it contained false information as to a material matter. Specifically, defendant  
HANDELSMAN: (1) on Schedule B, Part II, line 7a of the 2007 tax return, failed to report that  
he had an interest in or a signature or other authority over a financial account at an Israeli bank in

1 Tel Aviv, Israel; and, (2) on Line 22 of the Form 1040 of the 2007 tax return, he falsely reported  
2 his total income in that he omitted (a) taxable income diverted to his financial account at an  
3 Israeli bank in Tel Aviv, Israel; and (b) taxable income earned on his financial account at an  
4 Israeli bank in Tel Aviv, Israel.


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


6 MELINDA HAAG  
7 United States Attorney

8  
9 Dated: 6/13/13

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11 J. DOUGLAS WILSON  
12 Chief, Criminal Division

13 Approval as to Form:

14   
15 CHRISTOPHER STRAUSS  
16 ELLEN M. QUATTRUCCI  
17 Trial Attorneys  
18 U.S. Department of Justice  
19 Tax Division

20   
21 THOMAS M. NEWMAN  
22 Assistant United States Attorney  
23 Tax Division  
24  
25  
26  
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AO 257 (Rev. 6/78)

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**BY: ☐ COMPLAINT ☒ INFORMATION ☐ INDICTMENT  
☐ SUPERSEDING**OFFENSE CHARGED**26 U.S.C. § 7206(1) - Subscription  
to False Tax Return

E-filing

☐ Petty  
☐ Minor  
☐ Misdemeanor  
☒ Felony**PENALTY:**26 U.S.C. § 7206(1) - 3 years imprisonment, \$250,000 fine, 1  
years supervised release, \$100 spec. assessment**PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State  
Court, give name of court☐ this person/proceeding is transferred from another  
district per (circle one) FRCrP 20, 21 or 40. Show  
District☐ this is a reprosecution of  
charges previously dismissed  
which were dismissed on  
motion of:SHOW  
DOCKET NO.☐ U.S. Att'y ☐ Defense☐ this prosecution relates to a  
pending case involving this same  
defendantMAGISTRATE  
CASE NO.☐ prior proceedings or appearance(s)  
before U.S. Magistrate regarding  
this defendant were recorded underName and Office of Person  
Furnishing Information on THIS FORM  
MELINDA HAAG☒ U.S. Att'y ☐ Other U.S. AgencyName of Asst. U.S. Att'y  
(if assigned) Thomas Newman, AUSAName of District Court, and/or Judge/Magistrate Location  
NORTHERN DISTRICT OF CALIFORNIA

SAN JOSE

DEFENDANT - U.S.

2013 JUN 13 P 1:09  
MOSHE HANDELSMANRICHARD W. WIEKING  
DISTRICT COURT CLERK  
NORTHERN DISTRICT OF CALIFORNIA

CR 13 384

DEFENDANT

**IS NOT IN CUSTODY**

- 1) ☒ Has not been arrested, pending outcome this proceeding.  
If not detained give date any prior summons  
was served on above charges
- 2) ☐ Is a Fugitive
- 3) ☐ Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

**IS IN CUSTODY**

- 4) ☐ On this charge
- 5) ☐ On another conviction
- 6) ☐ Awaiting trial on other charges } ☐ Fed'l ☐ State
- If answer to (6) is "Yes", show name of institution

Has detainer been filed? ☐ Yes ☒ No } If "Yes" give date filedDATE OF  
ARREST

Month/Day/Year

Or... if Arresting Agency &amp; Warrant were not

DATE TRANSFERRED  
TO U.S. CUSTODY

Month/Day/Year

☐ This report amends AO 257 previously submitted**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**☐ SUMMONS ☒ NO PROCESS\* ☐ WARRANT Bail Amount: \_\_\_\_\_

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address: \_\_\_\_\_

\*Where defendant previously apprehended on complaint, no new summons  
or warrant needed, since Magistrate has scheduled arraignment

Date/Time: \_\_\_\_\_

Before Judge: \_\_\_\_\_

Comments: \_\_\_\_\_