



IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF VIRGINIA

Alexandria Division

UNITED STATES OF AMERICA	)	
	)	
v.	)	Criminal No. 1:17-CR-248
	)	
HYUNG KWON KIM,	)	Hon. T.S. Ellis, III
Defendant.	)	

**CRIMINAL INFORMATION**

Count 1

(Failure to File a Report of Foreign Bank and Financial Accounts)

THE UNITED STATES CHARGES THAT:

1. At all times relevant to this Information:
  - a. The defendant, Hyung Kwon Kim (defendant “Kim”), was a legal permanent resident of the United States.
  - b. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury responsible for administering the federal tax laws of the United States, and collecting taxes owed to the United States.
  - c. Pursuant to Title 31, Code of Federal Regulations, Sections 103.24, 103.27(c), 103.27(d) and 103.59(b), recodified at Title 31, Code of Federal Regulations, Section 1010.350, citizens and residents of the United States who had a financial interest in, or signature authority over, a bank, securities and other financial accounts in a foreign country with an aggregate value of more than \$10,000 at any time during a particular year were required to report such a relationship to the Commissioner of the IRS on a Report of Foreign Bank and Financial Accounts on FinCEN Report 114 (formerly TD F 90.22-1) (an “FBAR”).

d. The FBAR for a given year was due to be filed by June 30 of the following year.

2. On or about December 31, 2008, the Defendant beneficially owned no less than four financial accounts in Switzerland that had total balances of approximately \$5,555,365.


3. On or before June 30, 2009, within the Eastern District of Virginia and elsewhere, defendant Kim did knowingly and willfully fail to file with the Commissioner of the IRS an FBAR disclosing that he had a financial interest in, and signature and other authority over, a bank, securities and other financial account in a foreign country, to wit: no less than four financial accounts in Switzerland, which accounts had an aggregate value of more than \$10,000 during the year 2008.

(All in violation of Title 31, United States Code, Sections 5314 and 5322(a); and Title 31 Code of Federal Regulations, Sections 1010.350, 1010.306(c)-(d) & 1010.840(b) (former Title 31 Code of Federal Regulations, Sections 103.24, 103.27(c)-(d) & 103.59(b)).

Dana J. Boente  
United States Attorney  
Eastern District of Virginia

Stuart M. Goldberg  
Acting Deputy Assistant Attorney General  
Department of Justice, Tax Division

By:  By:  
Mark D. Lytle  
Assistant United States Attorney

  
Mark F. Daly  
Senior Litigation Counsel  
Robert J. Boudreau  
Trial Attorney