

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA, : **INDICTMENT**

-v.- : S1 16 Cr. 506 (ALC)

LACY DOYLE, :

Defendant. :

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**COUNT ONE**  
**(Conspiracy)**

The Grand Jury charges:

USDC SDNY  
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**Introduction**

1. From at least in or about 1998 through at least in or about 2016, LACY DOYLE, the defendant, resided in New York, New York. DOYLE also maintained a residence in Sag Harbor, New York during at least some portion of that time period.

2. From in or about 1999 through in or about 2016, LACY DOYLE, the defendant, was an art consultant for an art consulting firm that she owned, Artview NYC, LLC.

3. In or about 1984, LACY DOYLE, the defendant, married another individual ("the Spouse"). DOYLE and the Spouse separated in or about June 2006, and divorced in or about 2009.

4. At all times relevant to this Indictment, Beda Singenberger ("Singenberger") was a citizen and resident of Switzerland. A certified public accountant, Singenberger owned,

operated, and controlled a financial advisory firm called Sinco Treuhand AG ("Sinco"), which maintained its principal place of business in Zurich, Switzerland. Acting directly and indirectly through Sinco and its employees, Singenberger provided wealth management and tax advice to individuals around the world, including to U.S. taxpayers living in the Southern District of New York. That management and tax advice included opening and maintaining, on behalf of clients, secret foreign bank accounts.

**Obligations of United States Taxpayers  
With Respect to Reporting Income and Foreign Financial Accounts**

5. Citizens and residents of the United States who have income in any one calendar year in excess of a threshold amount ("U.S. taxpayers") are obligated to file a U.S. Individual Income Tax Return, Form 1040 ("Form 1040"), for that calendar year with the Internal Revenue Service ("IRS"). On such returns, U.S. taxpayers are obligated to report their income from any source, regardless of whether the source of their income is inside or outside the United States. In addition, on Schedule B of Form 1040, the taxpayer must indicate whether "at any time during [the relevant calendar year]" the taxpayer had "an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account." If the taxpayer answers that question in the affirmative, then the taxpayer must indicate the name of the

particular country in which the account is located. At all times relevant to this Indictment, LACY DOYLE, the defendant, was a U.S. citizen and taxpayer.

6. Similarly, fiduciaries of a domestic decedent's estate or trust with income in any one calendar year in excess of a threshold amount are obligated to file with the Internal Revenue Service ("IRS") a U.S. Income Tax Return for Estates and Trusts, Form 1041 ("Form 1041") for that calendar year. On such returns, fiduciaries are obligated to report the trust or estate's income from any source, regardless of whether the source of the income is inside or outside the United States. In addition, the fiduciary must indicate whether "at any time during [the relevant calendar year]" the estate or trust had "an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country." If the fiduciary answers that question in the affirmative, then the fiduciary must indicate the name of the particular country in which the account is located.

7. An "undeclared account" is a bank, securities, or other financial account maintained outside the United States and beneficially owned by a U.S. taxpayer, but that was not disclosed to the IRS on Schedule B of Form 1040 and the income generated in which was not reported to the IRS on Form 1040.

**Foreign Banks at Which  
the Defendant Had Undeclared Accounts**

8. At all times relevant to this Indictment, Credit Suisse was a bank organized under the laws of Switzerland with its headquarters in Zurich, Switzerland.

9. At all times relevant to this Indictment, Foreign Bank-A was a bank organized under the laws of the United Kingdom with its headquarters in London and affiliated entities and/or branches in France and other countries.

10. At all times relevant to this Indictment, Foreign Bank-B was a bank organized under the laws of Switzerland with its headquarters in Basel, Switzerland.

11. At all times relevant to this Indictment, Foreign Bank-C was a bank organized under the laws of Luxembourg with its headquarters in Strassen, Luxembourg, and affiliated entities and/or branches in Switzerland and other countries.

12. At all times relevant to this Indictment, Foreign Bank-D was a bank organized under the laws of Switzerland with its headquarters in Zurich, Switzerland.

13. At all times relevant to this Indictment, Foreign Bank-F was a bank organized under the laws of Switzerland with its headquarters in Zurich, Switzerland.

14. At all times relevant to this Indictment, Foreign Bank-G was a bank organized under the laws of Lichtenstein, with its headquarters in Lichtenstein.

15. At all times relevant to this Indictment, Credit Suisse, Foreign Bank-A, Foreign Bank-B, Foreign Bank-C, Foreign Bank-D, Foreign Bank-F, and Foreign Bank-G provided private banking, asset management, and other services to individuals and entities around the world.

**Foreign Bank-A Account 1**

16. In or about 1989, LACY DOYLE, the defendant, and the Spouse opened, and caused to be opened, a joint bank account in Paris, France, at a bank which was later acquired by Foreign Bank A ("Foreign Bank-A Account 1").

17. LACY DOYLE, the defendant, relinquished her interest in Foreign Bank-A Account 1 on or about February 6, 2009.

**Credit Suisse Account 1**

18. On or about April 21, 1995, the Spouse opened, and caused to be opened, a bank account in Lugano, Switzerland, at Credit Suisse ("Credit Suisse Account 1"). At the time of the opening of that account, LACY DOYLE, the defendant, was given signatory authority and power of attorney over the account, and Credit Suisse was directed to refrain from mailing documents concerning Credit Suisse Account 1 for the purposes of concealing the existence of Credit Suisse Account 1 from the United States Government.

19. On or about the dates listed below, the approximate value of Credit Suisse Account 1 was as follows:

Date	Amount
05/06/2004	\$88,070
12/31/2004	\$77,997
12/31/2005	\$69,660
05/10/2006	\$69,944
04/27/2007	\$59,328
12/31/2007	\$48,178

20. LACY DOYLE, the defendant, signed the following written directives with respect to Credit Suisse Account 1, in substance and in part:

- a. On or about May 30, 2001, DOYLE directed Credit Suisse to invest the liquid assets in Credit Suisse Account 1 in a Credit Suisse bond fund.
- b. On or about November 30, 2004, DOYLE directed a banker at Credit Suisse by letter to make two wire transfers, one in the amount of approximately \$9,849 and another in the amount of approximately \$9,934, from Credit Suisse Account 1 to Foreign Bank-A Account 1, and to make these transfers one week apart from each other. In that letter, DOYLE also directed a banker at Credit Suisse to transfer approximately \$9,899 from "the big account" to Credit Suisse Account 1.
- c. On or about August 31, 2005, DOYLE directed a banker at Credit Suisse by letter to wire

approximately €7,000 from Credit Suisse Account 1 to Foreign Bank-A Account 1. In that letter, DOYLE referred to Credit Suisse Account 1 as "our joint account."

d. On or about December 27, 2006, DOYLE faxed a letter from a location in New York, New York directing a banker at Credit Suisse to wire approximately €9,800 from Credit Suisse Account 1 to Foreign Bank-A Account 1. In the letter, DOYLE referred to Credit Suisse Account 1 as "our joint account."

21. In or about August 2008, as part of the Spouse's separation from LACY DOYLE, the defendant, the Spouse directed Credit Suisse to cancel DOYLE's power of attorney and signatory authority with respect to Credit Suisse Account 1.

22. Credit Suisse Account 1 was closed in or about June 2009.

**The Defendant's Use of the Gestino  
Foundation to Hold Undeclared Foreign Accounts**

23. On or about February 9, 2003, the father (the "Father") of LACY DOYLE, the defendant, passed away. DOYLE was appointed executor of the Father's estate. At that time, DOYLE and the Father jointly held an account at Credit Suisse with a value of approximately \$3,700,000, with the source of those funds being earnings from the Father and DOYLE's grandfather.

24. On or about May 8, 2003, LACY DOYLE, the defendant, during an in-person meeting in Switzerland with a Credit Suisse banker, directed Credit Suisse to transfer all assets in the Credit Suisse account held jointly by DOYLE and the Father to a new account held solely by DOYLE (the "Credit Suisse Inheritance Account"). In account opening paperwork, DOYLE directed Credit Suisse "to retain all correspondence and documents pertaining to the account," but maintained the right "to collect correspondence at any time," and signed a document entitled "Assets and Income Declaration of US Persons," which stated, in substance and in part, "I do not authorize disclosure of my name and I am aware that you will not invest in US securities in my account."

25. On or about June 19, 2003, in her capacity as executor of the Father's estate, LACY DOYLE, the defendant, filed a document with the Superior Court of the State of California falsely stating under penalty of perjury, in substance and in part,



that the total value of the Father's estate was \$915,715.30 when, in truth and fact, it was in excess of \$4,000,000.

26. On or about November 4, 2003, LACY DOYLE, the defendant, met in-person in Switzerland with a Credit Suisse banker to discuss how to invest the approximately \$3,787,198 in the Credit Suisse Inheritance Account. Approximately three days later, DOYLE placed a telephone call from Paris, France, to a Credit Suisse banker, during which DOYLE provided instructions about how to invest the funds.

27. On or about December 9, 2003, LACY DOYLE, the defendant, met with a Credit Suisse banker in New York City about the Credit Suisse Inheritance Account.

28. On or about March 30, 2004, LACY DOYLE, the defendant, placed a telephone call to Credit Suisse to request information about the balance of the Credit Suisse Inheritance Account. Credit Suisse informed DOYLE that the balance of the account was \$3,896,915.

29. On or about June 20, 2004, in her capacity as executor of the Father's estate, LACY DOYLE, the defendant, filed and caused to be filed a Form 1041 with the IRS for the Father's estate stating that the Father's estate did not have an interest in or signature or other authority over a financial account in a foreign country.

30. On or about October 25, 2004, LACY DOYLE, the defendant, placed a telephone call to Credit Suisse to provide investment instructions concerning the Credit Suisse Inheritance Account, including a Standard & Poor 500 Index fund. The balance of the account at that time was approximately \$3,942,241, reflecting a 1.53% increase since the beginning of 2004.

31. LACY DOYLE, the defendant, placed telephone calls to Credit Suisse on or about September 1, 2005, September 2, 2005, and December 13, 2005, to provide direction about the investment of funds in the Credit Suisse Inheritance Account.

32. On or about December 31, 2005, the value of the Credit Suisse Inheritance Account was approximately \$4,121,028, which included approximately \$42,168 in accrued interest.

33. On or about January 19, 2006, LACY DOYLE, the defendant, met with a Credit Suisse banker and directed the banker to transfer the funds in the Credit Suisse Inheritance Account to an account held in the name of a trust.

34. On or about January 25, 2006, LACY DOYLE, the defendant, established, and caused to be established, a foundation under the laws of Liechtenstein, which was named the "Gestino Stiftung" (the "Gestino Foundation"). DOYLE provided, and caused to be provided, her U.S. Passport in connection with the establishment of the Gestino Foundation. Documents signed by DOYLE

relating to the establishment of the Gestino Foundation provided as follows, in substance and in part:

- a. DOYLE instructed that the Gestino Foundation be set up as a foundation under the laws of Liechtenstein;
- b. the members of the Gestino Foundation's board of directors would be "Beda A. Singenburger, Zurich" and another individual ("Board Member 1"), and a specified entity was to be appointed as a representative of the Gestino Foundation;
- c. the board of directors was to open a bank account with Credit Suisse, in Zurich, for the purpose of holding foundation assets;
- d. the Gestino Foundation's assets were to consist of an inheritance of \$4.2 million from DOYLE's father;
- e. DOYLE was "personally . . . entitled to the assets to be brought into [the Gestino Foundation]" and "was not act[ing] in trust for third parties";
- f. DOYLE was the beneficial owner of the Gestino Foundation; and

g. the Gestino Foundation was established for purported "Assets Management" and "Estate Planning" purposes.

35. On or about January 25, 2006, LACY DOYLE, the defendant, instructed Credit Suisse by letter to "transfer all equities and other assets to the newly formed company [G]estino Foundation."

36. On or about February 6, 2006, by-laws for the Gestino Foundation were issued. Those by-laws stated, in substance and in part, that the sole beneficiary of all assets for the Gestino Foundation was LACY DOYLE, the defendant; the beneficiaries of the Gestino Foundation following DOYLE's death would be her two children (together, the "Doyle Children"); and that during DOYLE's lifetime "all claims to the assets of the Foundation and on earnings derived therefrom shall be exclusively hers to the extent that she is entitled wholly or partially to dispose of her entitlement by means of informal written instructions."

37. On or about February 10, 2006, the Gestino Foundation informed Credit Suisse that the beneficial owner of deposits held by the Gestino Foundation at Credit Suisse was LACY DOYLE, the defendant.

38. On or about May 15, 2007, the Gestino Foundation informed Credit Suisse that the beneficial owners of deposits held by the Gestino Foundation at Credit Suisse were the Doyle Children.

39. On or about December 31, 2007, the Gestino Foundation maintained approximately \$5,056,548 in assets, including bonds, equities, and other investments, in a Credit Suisse account.

40. On or about March 18, 2008, LACY DOYLE, the defendant, testified in a deposition in New York, New York in connection with her pending divorce. During that deposition, DOYLE admitted, in substance and in part, that in the late 1990s DOYLE had provided the Father with the contact information of a Credit Suisse banker in Switzerland, and that the Father thereafter had established an account with Credit Suisse for the purpose of transferring money to the Doyle Children. DOYLE nonetheless claimed, in her sworn testimony, in substance and in part, that she did not know if the Credit Suisse account established by the Father, who died in 2003, still existed; that only a Credit Suisse banker in Switzerland would have knowledge of the status of that account; and that DOYLE did not know whether a trust was involved in managing the money that the Father had placed in the account for the Doyle Children. DOYLE also testified, in substance and in part, that she believed Credit Suisse would ensure that the Doyle

Children would be given the money from that account when it was due to them.

41. On or about December 31, 2008, the value of the Credit Suisse account held by the Gestino Foundation was approximately \$3,548,380, including bonds, equities, and other investments.

42. Between 2009 and 2010, LACY DOYLE, the defendant, caused Singenberger to make a series of wire transfers from a Gestino Foundation bank account at Foreign Bank-B, to DOYLE, including transfers on or about the following dates in the following approximate amounts:

Date	Amount
07/16/2009	€9,506.59
08/05/2009	€9,206.55
10/06/2009	€8,906.62
01/18/2010	€8,906.79
02/15/2010	€8,906.82
03/15/2010	€8,906.88

43. On or about December 31, 2009, the Gestino Foundation maintained approximately \$3,432,742.08 in assets, including bonds, equities, and other investments, in a Foreign Bank-B account.

44. In or about March 2010, the Gestino Foundation opened an account at Foreign Bank-C. At the time the account was opened, the Gestino Foundation informed Bank C that the beneficial owner of deposits held by the Gestino Foundation at Foreign Bank-C was LACY DOYLE, the defendant.

45. On or about May 10, 2010, Singenberger and Board Member 1, who together constituted the board of the Gestino Foundation, held a board meeting in Liechtenstein during which they elected to re-domicile the Gestino Foundation from Liechtenstein to the Republic of Panama.

46. On or about May 31, 2010, the Gestino Foundation maintained approximately \$3,151,961.37 in assets, including bonds, equities, and other investments, in a Foreign Bank-C account.

47. In or about June 2010, the Gestino Foundation was formally re-domiciled under the laws of the Republic of Panama.

48. In or about May 2011, the Gestino Foundation opened an account at Foreign Bank-F. At the time the account was opened, the Gestino Foundation informed Foreign Bank-F that the beneficial owner of deposits held by the Gestino Foundation at Foreign Bank-F was LACY DOYLE, the defendant.

49. On or about December 31, 2011, the Gestino Foundation maintained approximately \$3,002,512 in assets, including bonds, equities, and other investments, in a Foreign Bank-F account.

50. On or about November 5, 2012, Singenberger provided Foreign Bank-D with paperwork relating to the opening of an account to be held by a "Stiftung" foundation in Panama, with the settlor of the foundation being LACY DOYLE, the defendant, and the beneficiaries of the foundation being the Doyle Children.

51. On or about November 22, 2012, by-laws for the re-domiciled Gestino Foundation were issued. Those by-laws stated the following, in substance and in part:

- a. The sole beneficiaries of all assets for the Gestino Foundation were the Doyle Children;
- b. The beneficiaries of the Gestino Foundation in case of the death of both Doyle Children would be LACY DOYLE, the defendant;
- c. The signatories to the bylaws were Singenberger, who was listed as president; a second individual (the "Treasurer"), who was listed as treasurer; and a third individual (the "Secretary"), who was listed as secretary.

52. On or about December 31, 2012, the Gestino Foundation maintained approximately \$3,216,489 in assets, including bonds, equities, and other investments, in a Foreign Bank-D account.



53. The Gestino Foundation maintained an account at Foreign Bank-G that had the following approximate balances (including bonds, equities, and other investments) on or about the following dates:

December 31, 2013	\$3,008,472
December 31, 2014	\$3,070,781
December 31, 2015	\$3,038,555
December 31, 2016	\$3,028,562

**Foreign Bank-A Account 2**

54. From in or about 2008 and through in or about 2011, LACY DOYLE, the defendant, maintained an account at Foreign Bank A in Paris, France ("Foreign Bank-A Account 2").

55. The balance of Foreign Bank-A Account 2 was approximately €41,847 on or about December 31, 2010, and approximately €39,405 on or about September 30, 2011.

56. On or about October 21, 2011, after LACY DOYLE, the defendant, arrived at John F. Kennedy International Airport ("JFK") in New York City on a flight from Paris, France, U.S. Customs and Border Patrol found the following items in DOYLE's possession:

- a. European currency with an approximate value of \$9,700;

- b. A document written in French and dated October 20, 2011, reflecting the closing of Foreign Bank-A Account 2 and signed by DOYLE; and
- c. Documents from a foreign bank ("Foreign Bank-E") memorializing a wire transfer of €25,000 on or about October 20, 2011 from DOYLE to an art gallery in Paris, France.

**The Defendant's Violation of Court Orders to Produce Documents**

57. On or about October 4, 2010, LACY DOYLE, the defendant, was served with a grand jury subpoena (the "Subpoena"), requiring DOYLE to produce certain records in her "care, custody, or control" relating to "financial accounts in any foreign country in which you have a financial interest, beneficial ownership interest, or over which you have signature authority, if the aggregate value of these accounts exceeded \$10,000 at any time during any calendar year" for the time period October 5, 2005, to October 4, 2010, including accounts held in the name of or for the benefit of "Lacy Doyle" and/or "Gestino Stiftung, a/k/a 'Gestino Foundation.'" DOYLE failed to produce any documents in response to the Subpoena.

58. On or about February 19, 2013, a court in the Southern District of New York (the "Court") issued an order (the "Compulsion Order"), compelling LACY DOYLE, the defendant, to comply with the Subpoena. DOYLE did not produce any documents in

response to the Compulsion Order. On or about April 23, 2013, the Court issued an order holding DOYLE in civil contempt for failing to comply with the Subpoena.

59. On or about March 28, 2014, LACY DOYLE, the defendant, through one of her lawyers ("Lawyer-1"), produced two emails from 2008 and 2010 from representatives of Foreign Bank-A to DOYLE relating to Foreign Bank-A Account 2, which together totaled three pages. On October 9, 2014, DOYLE, through Lawyer-1, confirmed that DOYLE would not be producing any additional materials in response to the Subpoena.

60. On or about November 3, 2016, the Court held a conference to address the compliance of LACY DOYLE, the defendant, with the Subpoena. During that court proceeding, DOYLE, through Lawyer-1, represented to the Court, in substance and in part, that "your sanctions will have no effect" because Doyle did not have any additional responsive records and "one cannot produce what one doesn't have."

61. On or about January 24, 2017, the Court found that LACY DOYLE, the defendant, violated the Compulsion Order by failing to produce all relevant records in response to the Subpoena. DOYLE subsequently produced substantial additional documents in response to the Subpoena, more than four years after the Court's February 19, 2013 order and more than six years after the issuance of the Subpoena.

### The Defendant's Tax Returns

62. For each of the calendar years from at least 2004 through 2009, LACY DOYLE, the defendant, filed and caused to be filed with the IRS a Form 1040 ("the 2004-2009 Doyle Tax Returns"). Specifically, DOYLE filed these returns on or about the following dates:

- a. September 16, 2005 (for tax year 2004);
- b. August 16, 2006 (for tax year 2005);
- c. October 18, 2007 (for tax year 2006);
- d. October 15, 2008 (for tax year 2007);
- e. April 15, 2009 (for tax year 2008); and
- f. April 9, 2010 (for tax year 2009).

63. On each of the tax returns listed above in Paragraph 63, LACY DOYLE, the defendant, knowingly failed to report as income the dividends, interest, and other income received by DOYLE in one or more bank, securities, and other financial accounts at Credit Suisse, Foreign Bank-A, and Foreign Bank-B. In addition, on Schedule B attached to each of the 2004-2009 Doyle Tax Returns, DOYLE falsely stated that she did not have an interest in and signature and other authority over a financial account in a foreign country, when, in truth and in fact, and as DOYLE then and there well knew, DOYLE had an interest in and signature authority over one or more financial accounts in a foreign country.

64. For each of the calendar years from 2010 through 2015, LACY DOYLE, the defendant, filed and caused to be filed with the IRS a Form 1040 ("the 2010-2015 Doyle Tax Returns"). Specifically, LACY DOYLE filed these returns on or about the following dates:

- a. October 17, 2011 (for tax year 2010);
- b. October 13, 2012 (for tax year 2011);
- c. October 15, 2013 (for tax year 2012);
- d. October 20, 2014 (for tax year 2013);
- e. October 13, 2015 (for tax year 2014); and
- f. October 18, 2016 (for tax year 2015).

65. On each of the tax returns listed above in Paragraph 60, LACY DOYLE, the defendant, knowingly failed to report as income the dividends, interest, and other income received by DOYLE in one or more bank, securities, and other financial accounts at Credit Suisse, Foreign Bank-A, Foreign Bank-C, Foreign Bank-D, Foreign Bank-F, and Foreign Bank-G. In addition, on Schedule B attached to each of the 2010-2015 Doyle Tax Returns, DOYLE did not respond to a question inquiring whether she had an interest in and signature and other authority over a financial account in a foreign country.

#### **Statutory Allegations**

66. From in or about 2003 through in or about June 1, 2017, in the Southern District of New York and elsewhere, LACY

DOYLE, the defendant, and others known and unknown, including Beda Singenberger, knowingly did combine, conspire, confederate, and agree together and with each other to defraud the United States and an agency thereof, to wit, the Internal Revenue Service, and to commit offenses against the United States, to wit, violations of Title 26, United States Code, Section 7206(1).

**Objects of the Conspiracy**

67. It was a part and object of the conspiracy that LACY DOYLE, the defendant, and others known and unknown, including Singenberger, knowingly would and did defraud the United States and the IRS by impeding, impairing, defeating, and obstructing the lawful governmental functions of the IRS in (a) the ascertainment, evaluation, assessment, and collection of income taxes; (b) the ascertainment of the identities of U.S. taxpayers who maintained foreign bank accounts; and (c) the ascertainment of the existence, location, balance, income, and beneficiary of foreign bank accounts in which U.S. Taxpayers held a financial interest through various acts of concealment committed by DOYLE and others known and unknown, including Singenberger.

68. It was further a part and object of the conspiracy that LACY DOYLE, the defendant, and others known and unknown, including Singenberger, willfully and knowingly would and did make and subscribe to false U. S. Individual Income Tax Returns, Forms 1040, which returns contained and were verified by written

declarations that they were made under the penalties of perjury, and which LACY DOYLE and others did not believe to be true and correct as to every material matter, in that the Forms 1040 and accompanying schedules failed to identify foreign bank account control and ownership, as well as corresponding interest and other income related to those accounts, in violation of Title 26, United States Code, Section 7206(1).

**Overt Acts**

69. In furtherance of the conspiracy and to effect its illegal objects, LACY DOYLE, the defendant, and her co-conspirators, committed the following overt acts, among others, in the Southern District of New York and elsewhere:

a. On or about May 8, 2003, LACY DOYLE, the defendant, during an in-person meeting in Switzerland with a Credit Suisse banker, directed Credit Suisse to transfer all assets in the Credit Suisse account held jointly by DOYLE and the Father to the Credit Suisse Inheritance Account.

b. On or about December 9, 2003, DOYLE met with a Credit Suisse banker in New York City about the Credit Suisse Inheritance Account.

c. On or about March 30, 2004, DOYLE placed a telephone call to Credit Suisse to request the balance of the Credit Suisse Inheritance Account.

d. On or about October 25, 2004, DOYLE placed a telephone call to Credit Suisse to provide investment instructions concerning the Credit Suisse Inheritance Account, including a Standard & Poor 500 Index fund.

e. On or about September 1, 2005, September 2, 2005, and December 13, 2005, DOYLE placed telephone calls to Credit Suisse to provide direction about the investment of funds in the Credit Suisse Inheritance Account.

f. On or about January 19, 2006, DOYLE informed a Credit Suisse banker during an in-person meeting that DOYLE had decided in favor of transferring the funds in the Credit Suisse Inheritance Account to an account held in the name of a trust.

g. On or about January 25, 2006, DOYLE and Singenberger established, and caused to be established, the Gestino Foundation under the laws of Liechtenstein.

h. On or about March 9, 2007, DOYLE met with Singenberger in New York concerning the Gestino Foundation.

i. Between July 16, 2009 and April 15, 2010, at DOYLE's direction, Singenberger issued written directives on behalf of the Gestino Foundation for the payment of funds to DOYLE.

j. On or about May 10, 2010, Singenberger and Board Member-1, who together constituted the board of the Gestino Foundation, held a board meeting in Liechtenstein during which



they elected to re-domicile the Gestino Foundation from Liechtenstein to the Republic of Panama.

k. On or about November 5, 2012, Singenberger provided Foreign Bank-D with paperwork relating to the opening of an account to be held by a "Stiftung" foundation in Panama, with the settlor of the foundation being DOYLE, and the beneficiaries of the foundation being the Doyle Children.

l. On or about November 22, 2012, Singenberger issued, and caused to be issued, by-laws for the re-domiciled Gestino Foundation.

m. In or about 2013, Singenberger transferred assets held by the Gestino Foundation from Foreign Bank-D to Foreign Bank-G.

n. From on or about March 28, 2014 through on or about June 1, 2017, DOYLE withheld documents from a grand jury sitting in the Southern District of New York that were required to be produced pursuant to a grand jury subpoena and court order, and falsely represented that all documents in her possession that were required to be produced pursuant to the grand jury subpoena and court order were in fact produced.

o. On or about September 16, 2005, DOYLE filed, and caused to be filed, a U.S. Individual Income Tax Return, Form 1040, for tax year 2004, falsely stating that she had no interest

in or a signature or other authority over a financial account in a foreign country.

p. On or about August 16, 2006, DOYLE filed, and caused to be filed, a U.S. Individual Income Tax Return, Form 1040, for tax year 2005, falsely stating that she had no interest in or a signature or other authority over a financial account in a foreign country.

q. On or about October 18, 2007, DOYLE filed, and caused to be filed, a U.S. Individual Income Tax Return, Form 1040, for tax year 2006, falsely stating that she had no interest in or a signature or other authority over a financial account in a foreign country.

r. On or about October 15, 2008, DOYLE filed, and caused to be filed, a U.S. Individual Income Tax Return, Form 1040, for tax year 2007, falsely stating that she had no interest in or a signature or other authority over a financial account in a foreign country.

s. On or about April 15, 2009, DOYLE filed, and caused to be filed, a U.S. Individual Income Tax Return, Form 1040, for tax year 2008, falsely stating that she had no interest in or a signature or other authority over a financial account in a foreign country.

t. On or about April 9, 2010, DOYLE filed, and caused to be filed, a U.S. Individual Income Tax Return, Form 1040,

for tax year 2009, falsely stating that she had no interest in or a signature or other authority over a financial account in a foreign country.

(Title 18, United States Code, Section 371.)

**COUNT TWO**  
**(Obstructing and Impeding the Due Administration  
Of the Internal Revenue Laws)**

The Grand Jury further charges:

70. The allegations in paragraphs 1 through 66, and 70, of this Indictment are hereby repeated, realleged, and incorporated by reference as though fully set forth herein.

71. From in or about 1989 through on or about June 1, 2017, in the Southern District of New York and elsewhere, LACY DOYLE, the defendant, corruptly obstructed and impeded, and endeavored to obstruct and impede, the due administration of the Internal Revenue Laws.

72. LACY DOYLE, the defendant, used the following means and methods to accomplish this scheme, among others:

a. Opening and maintaining, and causing to be opened and maintained, at least nine foreign banks accounts in order to conceal foreign assets and income, including assets exceeding approximately \$5 million;

b. Creating and maintaining, and causing to be created and maintained, an offshore entity in order to conceal

foreign assets and income, including assets exceeding approximately \$5 million;

c. Enlisting Singenberger and his associates to provide various financial and legal services in order to conceal foreign assets and income and surreptitiously transfer money from undeclared foreign accounts and entities to DOYLE, both in New York City and abroad;

d. Withholding documents from a grand jury sitting in the Southern District of New York that were required to be produced pursuant to a grand jury subpoena and court order, from on or about March 28, 2014 through on or about June 1, 2017;

e. Falsely omitting, on Forms 1040 DOYLE signed under penalty of perjury and filed with the IRS, interest and other income earned from undeclared foreign bank accounts; and

f. Falsely claiming, on Forms 1040 DOYLE signed under penalty of perjury and filed with the IRS, that she did not have signatory authority or other control of foreign financial accounts.

(Title 26, United States Code, Section 7212(a).)

**COUNT THREE**  
**(Subscribing to a False and Fraudulent  
U.S. Individual Income Tax Return)**

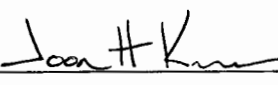
The Grand Jury further charges:

73. The allegations in paragraphs 1 through 66, and 70, of this Indictment are hereby repeated, realleged, and incorporated by reference as though fully set forth herein.

74. On or about April 9, 2010, in the Southern District of New York and elsewhere, LACY DOYLE, the defendant, willfully and knowingly made and subscribed a false and fraudulent U.S. Individual Income Tax Return, Form 1040, for the 2009 tax year, which return was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service Center, and which return DOYLE did not believe to be true and correct as to every material matter, to wit, DOYLE falsely reported that she had no interest in or a signature or other authority over a financial account in a foreign country, when in truth and in fact DOYLE knew she did in fact have an interest in or a signature or other authority over a financial account in a foreign country.

(Title 26, United States Code, Section 7206(1).)

  
\_\_\_\_\_  
FOREPERSON

  
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JOON H. KIM

Acting United States Attorney

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

- v. -

LACY DOYLE,

Defendant.

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INDICTMENT

S1 16 Cr. 506 (ALC)

(Title 18, United States Code, Section  
371; Title 26, United States Code,  
Sections 7212(a) and 7206(1))

JOON H. KIM

Acting United States Attorney.

A TRUE BILL

  
Foreperson.

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9/14/17

Filed indictment

USMS Francis

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