

2009R00886/JEC

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No. 13-202 (MLC)
: :
v. : 26 U.S.C. § 7206(1)
: :
RAKESH CHITKARA : INFORMATION

RECEIVED

MAR 21 2012

The defendant having waived in open court prosecution
indictment and any defense as to the statute of limitations, the
United States Attorney for the District of New Jersey charges:

AT 8:30
WILLIAM T. WALSH CLERK

Counts One through Five
Willfully Subscribing To A False Tax Return
(26 U.S.C. § 7206(1))

At all times relevant to this Information:

1. Defendant RAKESH CHITKARA was a citizen of the United States and resided in Marlboro, New Jersey. Defendant RAKESH CHITKARA had a financial interest in, and signature and other authority over, at least two financial accounts at UBS AG.

2. GMX Industries, Inc. ("GMX"), was a corporation formed under the laws of the Commonwealth of the Bahamas for the purpose of concealing defendant RAKESH CHITKARA's beneficial ownership in one of his two UBS accounts.

3. UBS (Bahamas) Ltd. was a subsidiary of UBS AG.

4. The Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury responsible for

administering and enforcing the tax laws of the United States and collecting the taxes owed to the Treasury of the United States.

5. Citizens and residents of the United States who have an interest in, or signature or other authority over, a financial account in a foreign country at any time during the relevant tax year are required to so indicate on a U.S. Individual Income Tax Return, Form 1040, by checking "Yes" or "No" in the appropriate box on Schedule B, "Part III - Foreign Accounts and Trusts." Citizens and residents of the United States are also required to report any interest and dividend income, as well as capital gain income, earned from such accounts.

Defendant RAKESH CHITKARA's UBS Accounts

6. On or about April 20, 1989, defendant RAKESH CHITKARA opened and caused to be opened an account in his own name at UBS AG in Zurich, Switzerland.

7. On or about January 13, 2000, defendant RAKESH CHITKARA opened and caused to be opened an account at UBS (Bahamas) Ltd. in the name of GMX.

8. On or about October 10, 2002, defendant RAKESH CHITKARA opened and caused to be opened an account at UBS AG in Zurich, Switzerland, in the name of GMX. This was the successor account of the GMX account opened at UBS (Bahamas) Ltd.

9. Defendant RAKESH CHITKARA was the sole beneficial owner of the GMX accounts at UBS (Bahamas) Ltd. and at UBS AG in Zurich.

Statutory Allegations

10. On or about the dates set forth below, in the District of New Jersey and elsewhere, defendant

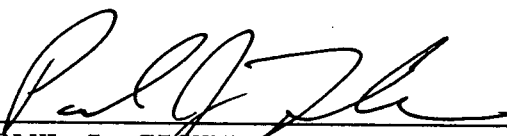
RAKESH CHITKARA

did knowingly and willfully make and subscribe U.S. Individual Income Tax Returns, Forms 1040, for the calendar years set forth below and filed and caused to be filed said returns on or about the dates indicated below, which returns contained and were verified by the written declaration of defendant RAKESH CHITKARA that they were made under penalties of perjury, and which returns defendant RAKESH CHITKARA did not believe to be true and correct as to every material matter, in that defendant RAKESH CHITKARA:

(a) failed to report income received by him in one or more bank, securities, or other financial account at UBS; and (b) failed, on Schedule B, line 7a, to report that he had an interest in, or a signature or other authority over, bank, securities, and other financial accounts in Switzerland, whereas defendant RAKESH CHITKARA then and there well knew and believed that he had received income in one or more accounts at UBS and had an interest in, or a signature or other authority over, bank, securities, and other financial accounts in Switzerland:

Count	Calendar Year	Approximate Date of Filing
One	2004	April 15, 2005
Two	2005	April 15, 2006
Three	2006	April 15, 2007
Four	2007	April 15, 2008
Five	2008	August 21, 2009

In violation of Title 26, United States Code, Section 7206(1) and Title 18, United States Code, Section 2.


PAUL J. FISHMAN
United States Attorney

CASE NUMBER: 13-

United States District Court
District of New Jersey

UNITED STATES OF AMERICA

v.

RAKESH CHITKARA

INFORMATION FOR

26 U.S.C. § 7206(1)

PAUL J. FISHMAN

U.S. ATTORNEY
NEWARK, NEW JERSEY

JOHN E. CLABBY
ASSISTANT U.S. ATTORNEY
TRENTON, NEW JERSEY
609-989-2190