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CLERK U.S. DISTRICT COURT
CENTRAL DIST. OF CALIF.
LOS ANGELES

BY: _____

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA

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UNITED STATES OF AMERICA,

Plaintiff,

v.

BARUCH FOGEL,

Defendant.

CR No. 14

CR14-0691

I N F O R M A T I O N

[31 U.S.C. §§ 5314 and 5322(a), 31 C.F.R. §§ 103.24, 103.27(c), and 103.27(d) (relocated to 31 C.F.R. §§ 1010.350(a), 1010.306(c), and 1010.306(d)): Willful Failure to File Reports of Foreign Bank and Financial Accounts TD F 90-22.1]

The United States Attorney charges:

[31 U.S.C. §§ 5314 and 5322(a); 31 C.F.R. §§ 103.24, 103.27(c) and (d) (relocated to § 1010.350(a) and §§ 1010.306(c) and (d))]

1. United States citizens, resident aliens, and legal permanent residents of the United States who have a financial interest in, or signature or other authority over, one or more financial accounts in a foreign country with an aggregate value

1 of more than \$10,000 at any time during a particular calendar
2 year are required to file with the Department of the Treasury a
3 Report of Foreign Bank and Financial Accounts, Form TD F 90-22.1
4 ("FBAR"). This report is due by June 30 of the following year.

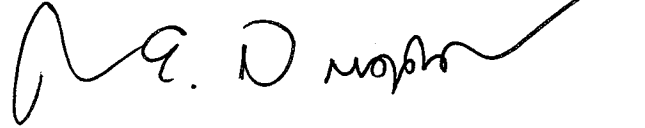
5 2. The FBAR reporting requirement is separate from the
6 obligation of a United States citizen or resident to indicate on
7 a Federal income tax return (Form 1040, Schedule B) whether that
8 individual has an interest in a financial account in a foreign
9 country by checking "Yes" or "No" in the appropriate box. The
10 FBAR is an annual report, filed with the Internal Revenue
11 Service ("IRS").
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13 3. During calendar year 2009, defendant BARUCH FOGEL
14 ("FOGEL"), a U.S. citizen and resident of Laguna Beach,
15 California, had an interest in or signature authority over at
16 least one financial account at an Israeli bank, in a Luxembourg
17 branch, having an aggregate value in excess of \$2,500,000, well
18 in excess of the \$10,000 reporting requirement.
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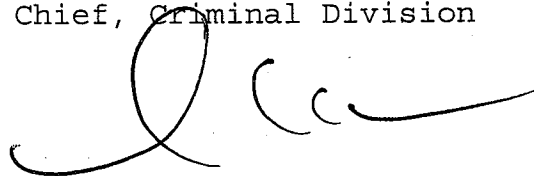
20 4. On or about June 30, 2010, within the Central District
21 of California and elsewhere, defendant FOGEL did knowingly and
22 willfully fail to file an FBAR disclosing that he had a
23 financial interest in, and signature and other authority over, a
24 financial account in a foreign country, namely, an account
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1 held at the Luxembourg branch of an Israeli bank, which account
2 had an aggregate value of more than \$10,000 during the year
3 2009.

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5 STEPHANIE YONEKURA
Acting United States Attorney

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8 ROBERT E. DUGDALE
9 Assistant United States Attorney
Chief, Criminal Division

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12 SANDRA R. BROWN
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