

ORIGINAL

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IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF GEORGIA  
ATLANTA DIVISION

UNITED STATES OF AMERICA

*v.*

GREGG A. KAMINSKY

Criminal Information

No. 1:14-CR-382

THE UNITED STATES ATTORNEY CHARGES THAT:

**Count One**

**(Willful Violation of Foreign Bank Account Reporting Requirements)**

1. On or about June 30, 2009, in the Northern District of Georgia, the defendant, GREGG A. KAMINSKY, a United States person, did knowingly and willfully fail to file with the U.S. Department of the Treasury a Form TD F 90-22.1 ("Report of Foreign Bank and Financial Accounts"), 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, an account with the Union Bank of Switzerland AG in Switzerland; which had a value of greater than \$10,000 during calendar year 2008.

**Background**

At all times relevant to this Criminal Information:

2. The defendant, GREGG A. KAMINSKY, was a citizen of the United States and a resident of the Northern District of Georgia. The defendant was a self-employed Internet entrepreneur.

3. Switzerland, also known as the Swiss Confederation, was a “foreign country” within the meaning of 31 C.F.R. § 1010.100(hhh).

4. The Union Bank of Switzerland AG (“UBS”), a corporation organized under the laws of Switzerland, directly and through its subsidiaries, operated a global financial services business. As one of the biggest banks in Switzerland and largest wealth managers in the world, UBS provided banking, wealth management, asset management and investment banking services to clients around the world, including clients in the United States and the Northern District of Georgia.

5. Citizens and residents of the United States who had a financial interest in, or signature authority over, a bank, securities, or other financial account in a foreign country with an aggregate value of more than \$10,000 at any time during a calendar year, were required to file with the U.S. Department of Treasury a Report of Foreign Bank and Financial Accounts on Form TD F 90-22.1 (“FBAR”). The FBAR for the applicable year was due by June 30 of the following year.

**Defendant’s Willful Violation of Foreign Reporting Requirements**

6. On or about May 9, 2000, the defendant, GREGG A. KAMINSKY, opened a foreign account at UBS in Zurich, Switzerland. Through an initial deposit, capital gains, interest income, and deposits of income into the account, by January 2006, the balance of the account had risen to 1,467,849.56 Swiss Francs (approximately \$1,147,267 in U.S. dollars). From time to time between 2002 and 2009, the defendant, GREGG A. KAMINSKY, caused funds to be wire-

transferred from his UBS account in Switzerland to other foreign bank accounts controlled by him in the Kingdom of Thailand and the Hong Kong Special Administrative Region of the People's Republic of China.

7. On or about May 20, 2002, the defendant, GREGG A. KAMINSKY, applied through UBS in Switzerland for a TopCard Visa Gold debit card account that was linked to, and funded by, his UBS account. The defendant thereafter from time to time executed financial transactions using such card in the United States and internationally.

8. On or about March 11, 2009, the defendant, GREGG A. KAMINSKY, electronically filed a Form 1040 Individual Income Tax Return with the U.S. Internal Revenue Service for tax year 2008. On such income tax return, the defendant answered "No" to question number 7a, Part III, on Schedule B of the return, which asked:

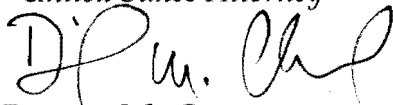
At any time during 2008, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.

9. On or about May 2, 2009, the defendant, GREGG A. KAMINSKY, sent a letter to UBS in Zurich, Switzerland requesting that his UBS account be closed, that the remaining balance in his account be transferred to an account that he controlled in the Hong Kong Special Administrative Region of the People's Republic of China, and stating that he expected "any details regarding the account over its history to be kept entirely confidential."

10. On or about June 30, 2009, in the Northern District of Georgia, the defendant, GREGG A. KAMINSKY, did knowingly and willfully fail to file an FBAR with the U.S. Department of the Treasury disclosing the existence of his UBS account, even though it had a value exceeding 600,000 Swiss Francs for most of calendar year 2008, for a high balance of 684,731.50 Swiss Francs in January 2008 (approximately \$621,243.58 in U.S. dollars).

All in violation of Title 31, United States Code, Sections 5314 and 5322(a); and Title 31, Code of Federal Regulations, Sections 1010.350 and 1010.306(c) & (d).

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