

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT

BY: COMPLAINT INFORMATION INDICTMENT SUPERSEDING

OFFENSE CHARGED

31 U.S.C. §§ 5314 and 5322(a) Willfully Violating Foreign Bank Account Reporting Requirements

- Petty Minor Misdemeanor Felony

PENALTY:

31 U.S.C. §§ 5314 and 5322(a) - 5 years imprisonment, \$250,000 fine or twice the gross gain/loss, which ever is greater, 3 years supervised release, \$100 assessment

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

person is awaiting trial in another Federal or State Court, give name of court

this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District

this is a re prosecution of charges previously dismissed which were dismissed on motion of:

U.S. Att'y Defense

this prosecution relates to a pending case involving this same defendant

prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

SHOW DOCKET NO.

MAGISTRATE CASE NO.

Name and Office of Person Furnishing Information on THIS FORM MELINDA HAAG

U.S. Att'y Other U.S. Agency

Name of Asst. U.S. Att'y (if assigned) Thomas Moore, AUSA, TAX DIV.

Name of District Court, and/or Judge/Magistrate Location NORTHERN DISTRICT OF CALIFORNIA San Francisco

DEFENDANT - U.S.

PIUS KAMPFEN

DISTRICT COURT NUMBER

CR 13 369 JST

DEFENDANT

IS NOT IN CUSTODY

- 1) Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges
2) Is a Fugitive
3) Is on Bail or Release from (show District)

NORTHERN DISTRICT OF CALIFORNIA

IS IN CUSTODY

- 4) On this charge
5) On another conviction
6) Awaiting trial on other charges } Fed'l State

If answer to (6) is "Yes", show name of institution

Santa Clara County Jail

Has detainer been filed? Yes No } If "Yes" give date filed

DATE OF ARREST Month/Day/Year

Or... if Arresting Agency & Warrant were not Month/Day/Year

DATE TRANSFERRED TO U.S. CUSTODY

This report amends AO 257 previously submitted

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:

SUMMONS NO PROCESS* WARRANT Bail Amount:

If Summons, complete following:

Arraignment Initial Appearance

Defendant Address:

*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time:

Before Judge:

Comments:

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MELINDA HAAG (CABN 132612)
United States Attorney

FILED
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[Signature]

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

JST
CR 13 369

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
PIUS KAMPFEN,)
)
Defendant.)

No.
VIOLATION: 31 U.S.C. §§ 5314 and
5322(a) - Wilfully Violating Foreign Bank
Account Reporting Requirement

(SAN FRANCISCO VENUE)

INFORMATION

The United States Attorney charges that:

Introductory Allegations

At all relevant times:

1. PICTET & CIE ("PICTET") is a private bank organized under the laws of Switzerland.
 2. Citizens and residents of the United States who have a financial interest in, or signature authority over, a financial account in a foreign country with an aggregate value of more than \$10,000 at any time during a particular calendar year are required to file with the United States Treasury a Report of Foreign Bank and Financial Accounts on Form TD F 90-22.1 ("FBAR"). The FBAR for any given calendar year is due by June 30 of the following year.
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INFORMATION

1 3. Defendant PIUS KAMPFEN resided in Mill Valley, California. KAMPFEN
2 emigrated to United States from Switzerland and became a naturalized citizen of the United
3 States in 2006. KAMPFEN was employed as a banker until he retired in 2001. KAMPFEN
4 retired as senior vice president and senior representative for the west coast of the United States
5 for Julius Baer Bank, a private bank organized under the laws of Switzerland. In that capacity,
6 KAMPFEN advised clients on the international diversification of their assets.

7 4. During the calendar year 2007, KAMPFEN was the beneficial owner of an
8 account he caused to be established at PICTET in the name of Albia Investment Limited (herein
9 after "Albia account"). The Albia account was established under the laws of The British Virgin
10 Islands. KAMPFEN was the beneficial owner of the Albia account. The Albia account's sole
11 director was KAMPFEN's Swiss attorney.

12 5. KAMPFEN was the beneficial owner of the Albia account, and maintained that
13 account from 2007 through at least 2008. From 2007 through 2008, the Albia account held
14 balances of over \$10,000.

15 COUNT ONE (31 U.S.C. §§ 5314 and 5322(a) - Willful Violation of Foreign Bank Account
16 Reporting Requirement

17 6. Paragraphs 1 through 5 are incorporated and re-alleged herein.

18 7. On or about June 30, 2008, in the Northern District of California, and elsewhere, the
19 defendant,

20 PIUS KAMPFEN,

21 did knowingly and willfully violate the requirements prescribed by the Secretary of the Treasury,
22 as codified at Title 31, Code of Federal Regulations, §§ 1010.350 and 1010.306(c) to report a
23 financial interest in a bank, securities and other financial account in a foreign country in calendar
24 year 2007; to wit, the defendant failed to file an FBAR disclosing his financial interest in the
25 Albia account, which had a value of greater than \$10,000 during calendar year 2007.


26 All in violation of Title 31, United States Code, Sections 5314 and 5322(a).

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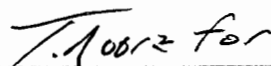
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MELINDA HAAG
United States Attorney


J. DOUGLAS WILSON
Chief, Criminal Section

Approved as to Form


DEAN D. PAIK
Special Counsel to the Assistant Attorney General,
United States Department of Justice, Tax Division