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CENTRAL DISTRICT OF CALIFORNIA
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UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

MARC EDWARD MANI,

Defendant.

CR NO. **17CR00322**

I N F O R M A T I O N

[31 U.S.C. §§ 5314 and 5322(a), 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 FinCEN Form 114]

The United States Attorney charges:

[31 U.S.C. §§ 5314 and 5322(a), 31 C.F.R. §§ 1010.350(a), 1010.306(c), and 1010.306(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 of more than \$10,000 at any time during a particular calendar year are required to file with the Department of Treasury a Report of Foreign Bank and Financial Accounts, FinCEN Form 114 (formerly Form TD F 90-22.1) ("FBAR"). This report is due by June 30 of the following year.

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1 2. The FBAR reporting requirement is separate from the
2 obligation of a United States citizens or resident to indicate on a
3 Federal income tax return (Form 1040, Schedule B) whether that
4 individual has an interest in a financial account in a foreign
5 country by checking "Yes" or "No" in the appropriate box. The FBAR
6 is an annual report, filed with the Internal Revenue Service ("IRS").

7 3. During the calendar year 2013, defendant MARC EDWARD MANI
8 ("MANI"), a resident of Beverly Hills, California, had an interest in
9 or signature or other authority over at least one financial account
10 at Mashreq Bank in the United Arab Emirate of Dubai, having an
11 aggregate value exceeding \$10,000.

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