

UPT

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

USDC SDNY
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INFORMATION

UNITED STATES OF AMERICA,

-v.-

: 10 Cr. ____ (____)

SUZANNE SEGGERMAN,

:

Defendant.

:

10 CRIM 948

COUNT ONE
(Conspiracy)

The United States Attorney charges:

Introduction

1. At all times relevant to this Information, 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.

2. At all times relevant to this Indictment, UBS AG ("UBS") was a corporation organized under the laws of Switzerland. UBS, directly and through its subsidiaries, operated a global financial services business. Among other things, UBS provided banking, wealth management, and asset management services all over the world, including to United States taxpayers living in the Southern District of New York.

3. Beginning at least in or about 2000, UBS, through various of its employees, engaged in a scheme to assist United

States taxpayers who had accounts at UBS in Switzerland in concealing the existence of the accounts, the deposits into the accounts, and the income earned in the accounts, from the IRS.

4. Among the means by which UBS assisted certain United States taxpayers who had accounts at UBS in concealing from the IRS the existence of, deposits into, and income earned in UBS accounts, were the following:

a. Using sham corporations and foundations formed under the laws of offshore jurisdictions to conceal, from the IRS, the ownership by United States taxpayers of certain UBS accounts;

b. Accepting and including in UBS's account records IRS Forms W8-BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding) and UBS's equivalent forms that falsely stated that sham offshore corporations and foundations were the beneficial owners of certain UBS accounts when, in fact, as UBS and the United States taxpayers well knew, United States taxpayers were the beneficial owners of those UBS accounts.

The Defendant

5. At all times relevant to this Information, SUZANNE SEGGEMAN, the defendant, was a United States citizen who resided in New York, New York.

Statutory Allegations

6. From in or about 2001 through in or about December 2009, in the Southern District of New York and elsewhere, SUZANNE SEGGERMAN, the defendant, UBS, a co-conspirator not named as a defendant herein, and others known and unknown, unlawfully, willfully, and knowingly, did combine, conspire, confederate and agree together and with each other to defraud the United States and an agency thereof, to wit, the IRS, and to commit offenses against the United States, to wit, violations of Title 26, United States Code, Section 7206(1).

Objects of the Conspiracy

7. It was a part and an object of the conspiracy that SUZANNE SEGGERMAN, the defendant, and others known and unknown, unlawfully, willfully, and knowingly would and did defraud the United States of America and the IRS by impeding, impairing, defeating, and obstructing the lawful governmental functions of the IRS in the ascertainment, evaluation, assessment, and collection of income taxes.

8. It was further a part and an object of the conspiracy that SUZANNE SEGGERMAN, the defendant, and others known and unknown, unlawfully, willfully, and knowingly would and did make and subscribe and cause others to make and subscribe United States individual income tax returns, which returns contained and were verified by written declaration that they were

made under the penalties of perjury, and that the defendant and her co-conspirators did not believe to be true and correct as to every material matter, in violation of Title 26, United States Code, Section 7206(1).

Overt Acts

9. In furtherance of the conspiracy and to effect its illegal objects, the following overt acts, among others, were committed in the Southern District of New York and elsewhere:

a. In or about 2001, SEGGERMAN met with co-conspirators at a hotel in New York, New York.

b. In or about October 2001, a coconspirator caused to be opened a bank account at UBS AG in Switzerland for the benefit of SEGGERMAN.

c. In or about May 2003, with the assistance of co-conspirators, SEGGERMAN engaged in a sham mortgage transaction designed to conceal the existence of her Swiss bank account.

d. On or about October 18, 2007, in New York, New York, SEGGERMAN signed and mailed a U.S. Individual Income Tax Return, Form 1040, that failed to report her Swiss bank account to the IRS.

(Title 18, United States Code, Section 371.)

COUNTS TWO AND THREE

(Subscribing to False Individual Tax Returns)

The United States Attorney further charges:

10. On or about the filing dates set forth below, in the Southern District of New York and elsewhere, SUZANNE SEGGERMAN, the defendant, unlawfully, willfully, and knowingly did make and subscribe U.S. Individual Income Tax Returns, Forms 1040, for the calendar years set forth below and filed on or about the dates indicated below, which returns contained and were verified by the written declaration of SEGGERMAN that they were made under penalties of perjury, and which returns SEGGERMAN did not believe to be true and correct as to every material matter, in that SEGGERMAN failed, on Schedule B, Part II, line 7a, to report that she had an interest in, or a signature or other authority over, bank, securities, and other financial accounts in Switzerland, whereas SEGGERMAN then and there well knew and believed that she 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
Two	2002	October 22, 2003
Three	2007	October 10, 2008

(Title 26, United States Code, Section 7206(1); Title 18, United States Code, Section 2.)



PREET BHARARA
United States Attorney

Form No. USA-33s-274 (Ed. 9-25-58)

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Defendant.

INFORMATION

10 Cr. ____ (KTD)

(18 U.S.C. § 371, 26 U.S.C. § 7206(2),
18 U.S.C. § 2)

PREET BHARARA
United States Attorney.
