

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

UNITED STATES OF AMERICA)	No.
)	
vs.)	<u>Violation:</u> Title 26,
)	United States Code,
PETER TROOST)	Section 7201

The UNITED STATES ATTORNEY charges:

1. At times material to this information:
 - a. Defendant PETER TROOST was the owner and operator of Troost Memorials, a Schedule C business which designed and sold cemetery monuments and gravestones, located in a strip mall at 9853 Gross Point Road, Skokie, Illinois.
 - b. Defendant TROOST owned the property at 9853 Gross Point Road, Skokie, Illinois, as well as another strip mall located at 1816-44 Arlington Heights Road, Arlington Heights, Illinois.
 - c. Defendant TROOST maintained at least one offshore financial account with UBS, a global financial services company headquartered in Switzerland. Defendant TROOST managed his offshore account with the assistance of a UBS personal banker based on the island of Jersey.
2. Defendant TROOST received, in calendar year 2007, gross income of at least \$647,040. By reason of that income, defendant TROOST was required by law, following the close of calendar year 2007 and on or before April 15, 2008, to make an income tax return to the Internal Revenue Service and to pay the income tax due and owing thereon. Based on the income received by defendant TROOST in calendar year 2007, he owed income tax to

the United States in the total amount of at least \$212,503.

3. During calendar year 2007, and continuing until at least April 15, 2010, at Skokie, in the Northern District of Illinois, Eastern Division, and elsewhere,

PETER TROOST,

defendant herein, a resident of Skokie, Illinois, willfully attempted to evade and defeat at least \$193,641 in income tax due and owing by him to the United States, and the payment thereof, for calendar year 2007, by committing the following affirmative acts, among others:

a. maintaining a secret Swiss account with UBS, to which defendant TROOST transferred income earned in the United States, and on which defendant TROOST earned additional interest income in that offshore account;

b. preparing and filing a U.S. Individual Income Tax Return (Form 1040 with schedules) for calendar year 2007, which contained materially false statements, among them:

i. on line 22, that defendant TROOST's total income was \$80,271.35, when in fact, as he knew, his total income during 2007 was materially greater than \$80,271.35; and

ii. on Schedule B, line 7a, that defendant TROOST did not have an interest in a financial account in a foreign country, when in fact, as he knew, he had an interest in at least one offshore UBS financial account;

c. preparing and filing a U.S. Individual Income Tax Return (Form 1040 with schedules) for calendar year 2008, which contained materially false statements, among

them:

i. on line 22, that defendant's total income was \$60,802.37, when in fact, as he knew, his total income during 2008 was materially greater than \$60,802.37; and

ii. on Schedule B, line 7a, that defendant did not have an interest in a financial account in a foreign country, when in fact, as he knew, he had an interest in at least one offshore UBS financial account; and

d. preparing and filing a U.S. Individual Income Tax Return (Form 1040 with schedules) for calendar year 2009, which contained materially false statements, among

them:

i. on line 22, that defendant's total income was \$211,256.86, when in fact, as he knew, his total income during 2009 was materially greater than \$211,256.86; and

ii. on Schedule B, line 7a, that defendant did not have an interest in a financial account in a foreign country, when in fact, as he knew, he had an interest in at least one offshore UBS financial account;

In violation of Title 26, United States Code, Section 7201.

UNITED STATES ATTORNEY