

IN THE DISTRICT COURT OF THE UNITED STATES OF AMERICA, FOR THE
WESTERN DISTRICT OF MISSOURI,
WESTERN DIVISION.

UnitedStates of America, Plaintiff,

vs.

John Lazia, Defendant.

No. 12287

INDICTMENT

The grand jurors of the United States of America, duly and legally chosen, selected, summoned and drawn from the body of the Western District of Missouri, and duly and legally empanelled, sworn and charged to inquire of and concerning crimes and offenses against the United States of America in the Western District of Missouri, upon their oaths present and charge that JOHN IAZIA, whose true and full name is unknown to the grand jurors, except as aforesaid, late of the city of Kansas City, Jackson County, Missouri, hereinafter sometimes called the defendant, on, to wit, the 15th day of March, 1930, at Kansas City, Jackson County, Missouri, in the Western Division of the Western District of Missouri, and within the jurisdiction of this court, unlawfully did wilfully and knowingly attempt to defeat and evade a tax of, to wit, \$6,074.24, upon his net income for the calendar year 1929, which tax was imposed by an Act of Congress, approved May 29, 1928, entitled "An Act to reduce and equalize taxation, provide revenue, and for other purposes", which said unlawful attempt to defeat and evade said tax was by the means and in the manner following, that is to say:

That the said defendant, during the calendar year 1929, and at all times herein mentioned, was an individual who was married and living with his wife, and who had no dependents, and whose legal residence and principal place of business were located at Kansas City, Missouri as aforesaid, within the Sixth Internal Revenue Collection District of Missouri, who was then and there a person required by law, after the close of the calendar year 1929 and on or before March 15th, 1930, to make to the Collector of Internal Revenue for said Collection District, under oath, a return for the calendar year 1929, stating specifically the items of his gross income and the deductions and credits allowed by Title I (Income Tax) of the said Act of Congress, by reason of the fact, which

the said grand jurors upon their oath charge to be a fact, that the regular annual accounting period of the defendant was on the basis of the calendar year, and not on the basis of a fiscal year, and by reason of the fact, which the said grand jurors upon their oath charge to be a fact, that, during the said calendar year 1929, he, the said defendant, derived and had and received a gross income amounting to more than \$5,000.00, towit \$58,795.20, derived as follows, that is to say:

Interest Received	\$ 726.31
Rents Received	3,000.00
Other Income	55,068.89
Total	<hr/> \$ 58,795.20

and that, during the said calendar year 1929, the said defendant was entitled to and allowed by the provisions of said Title I of said Act of Congress, deductions (in addition to deductions allowed in arriving at the gross income aforesaid) of, towit, \$710.35, on account of the following:

Interest Paid \$710.35

and that he, the said defendant, had and derived and received for said calendar year 1929 a net income, towit, the gross income less the deductions allowed by law of, towit, \$58,084.85 upon which said net income of said defendant for said calendar year 1929, after the allowance of credits against said net income of said defendant, under the provisions of the said Act of Congress, for the calendar year 1929, amounting to the sum of, towit, \$3,500.00 , and after the allowance of a credit against the tax of the said defendant, under the provisions of the said Act of Congress, for the calendar year 1929, of, towit, \$1.88 , an income tax of, towit, \$6,074.24, under the Act of Congress aforesaid, became and was due by him on, towit, March 15th, 1930, to the United States of America, one-fourth of the amount of which at least should then and there have been paid by the said defendant to the said Collector of Internal Revenue of the said Sixth Internal Revenue Collection District of Missouri.

That the defendant, well knowing the premises aforesaid, on, towit, March 15th, 1930, at Kansas City, Missouri, aforesaid, within the Division and District aforesaid, and within the said Sixth Internal Revenue Collection District of Missouri, unlawfully did wilfully and knowingly attempt to defeat and evade the said tax of, towit, \$6,074.24, upon

his said net income for the said calendar year and as a means of so unlawfully, wilfully and knowingly attempting to defeat and evade the said tax did wilfully fail to make a return on or before March 15th, 1930, or at any other time, to the Collector aforesaid, stating specifically the items of his gross income and the deductions and credits allowed by said Act of Congress for said calendar year, or any return whatsoever, and furthermore, the said defendant has never made any payment or payments to said Collector or to any other proper officer of the United States of any sums of money on account of his said tax debt for said calendar year; Contrary to the form of the statute in such case made and provided, and against the peace and dignity of the United States of America.

And the grand jurors aforesaid, upon their oaths aforesaid, do further present and charge that one JOHN LAZIA, whose true and full name is unknown to the grand jurors, except as aforesaid, late of the city of Kansas City, Jackson County, Missouri, hereinafter sometimes called the defendant, on, to wit, the 16th day of March, 1931, at Kansas City, Jackson County, Missouri aforesaid, within the Western Division of the Western District of Missouri, and within the Sixth Internal Revenue Collection District of Missouri, and within the jurisdiction of this court, unlawfully did then and there wilfully fail to make a return required by an Act of Congress approved May 29, 1928, and entitled "An Act to reduce and equalize taxation, provide revenue, and for other purposes," that is to say, a return of his gross income had and derived during the calendar year 1930 less the deductions allowed under Title I (Income Tax) of said Act of Congress, which said wilful failure to make the return aforesaid was in the manner following, that is to say:

That the said defendant, during the calendar year 1930, and at all times herein mentioned, was an individual, who was married and living with his wife, and who had no dependents, and whose legal residence and principal place of business were at Kansas City, Jackson County, Missouri aforesaid, within the judicial Division and District aforesaid, and within the Sixth Internal Revenue Collection District of Missouri, who was then and there a person required by law, and pursuant to rules and regulations made and prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury of the United States, as authorized in and by virtue of the Act of Congress aforesaid, after the close of the calendar year 1930, and on or before March 16th, 1931, to make to the Collector of Internal Revenue for said Collection District,

under oath, a return for the calendar year 1930, stating specifically the items of his gross income and the deductions and credits allowed by Title I (Income Tax) of the said Act of Congress, by reason of the fact, which the grand jurors upon their oath charge to be a fact, that the regular annual accounting period of the defendant was on the basis of the calendar year, and not on the basis of a fiscal year, and by reason of the fact, which the grand jurors upon their oath charge to be a fact, that during the said calendar year, the said defendant derived, had and received a gross income amounting to more than \$5,000.00, towit, \$98,121.56 that the said defendant after the close of the calendar year 1930 and on or before March 16th, 1931, or at any other time wilfully failed to make the return aforesaid, required by the said Act of Congress, or any return whatsoever, to the said Collector for the said calendar year.

And so the said defendant within the judicial and collection districts aforesaid and within the jurisdiction of this court, on, towit, March 16th, 1931, and then and there well knowing all the premises aforesaid, unlawfully did then and there wilfully fail to make a return to the Collector aforesaid, stating specifically the items of his gross income and the deductions and credits allowed under Title I of said Act of Congress for the said calendar year 1930: Contrary to the form of the statute in such case made and provided, and against the peace and dignity of the United States of America.

And the grand jurors aforesaid, upon their oaths aforesaid, do further present and charge that one JOHN LAZIA, whose true and full name is unknown to the grand jurors, except as aforesaid, late of the city of Kansas City, Jackson County, Missouri, hereinafter sometimes called the defendant, on, towit, the 16th day of March, 1931, at Kansas City, Jackson County, Missouri, aforesaid, in the Western Division of the Western District of Missouri and within the jurisdiction of this court, unlawfully did wilfully and knowingly attempt to defeat and evade a tax of, towit, \$15,627.17 upon his net income for the calendar year 1930, which tax was imposed by an Act of Congress, approved May 29, 1928, entitled "An Act to reduce and equalize taxation, provide revenue, and for other purposes," which said unlawful attempt to defeat and evade said tax was by the means and in the manner following, that is to say:

That the said defendant, during the calendar year 1930, and at all times herein mentioned, was an individual who was married and living with his wife, and who had no

dependents, and whose legal residence and principal place of business were located at Kansas City, Jackson County, Missouri as aforesaid, within the Judicial Division and District aforesaid, and within the Sixth Internal Revenue Collection District of Missouri, who was then and there a person required by law, and pursuant to rules and regulations made and prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury of the United States, as authorized in and by virtue of the act of Congress aforesaid, after the close of the calendar year 1930 and on or before March 16th, 1931, to make to

the Collector of Internal Revenue for said Collection District, under oath, a return for the calendar year 1930, stating specifically the items of his gross income and the deductions and credits allowed by Title I (Income Tax) of the said Act of Congress, by reason of the fact, which the grand jurors upon their annual oath charge to be a fact, that the regular accounting period of the defendant was on the basis of the calendar year, and not on the basis of a fiscal year, and by reason of the fact, which the said grand jurors upon their oath charge to be a fact, that, during the said calendar year 1930, he, the said defendant, derived and had and received a gross income amounting to more than \$5,000.00, towit, \$98,121.56, derived as follows, that is to say:

Interest Received	\$ 261.10
Rents Received	7,500.00
Dividends	2,160.00
Other Income	88,200.46
Gross Income	<u>\$ 98,121.56</u>

and that, during the said calendar year 1930, the said defendant was entitled to and allowed by the provisions of said Title I of the said Act of Congress, deductions (in addition to deductions allowed in arriving at the gross income aforesaid, of, towit, \$305.73 , on account of the following:

Interest Paid \$305.73

and that he, the said defendant, had and derived and received a net income, towit, the gross income less the decutions allowed by law, of, towit, \$97,815.83, upon which said net in come of said defendant for said calendar year 1930, after the allowance of credits against said net income of said defendant, under the provisions of the said Act of

Congress, for the calendar year 1930, amounting to the sum of, towit, \$3,500.00, and after the allowance of a credit against the tax of the said defendant, under the provisions of the said Act of Congress, for the calendar year 1930, of, towit, \$5.63, an income tax of, towit, \$15,627.17, under the Act of Congress aforesaid, became and was due by him on, towit, March 16th, 1931, to the United States of America, one-fourth of the amount of which at least should then and there have been paid by the said defendant to the said Collector of Internal Revenue of the said Sixth Internal Revenue Collection District of Missouri.

That the defendant, well knowing the premises aforesaid, on, towit, March 16th, 1931, at Kansas City, Jackson County, Missouri, in the Division and District aforesaid, unlawfully did wilfully and knowingly attempt to defeat and evade the said tax of, towit, \$15,627.17, upon his said net income for the said calendar year and as a means of so unlawfully, wilfully and knowingly attempting to defeat and evade the said tax did wilfully fail to make a return on or before March 16th, 1931, or at any other time, to the Collector aforesaid, stating specifically the items of his gross income and the deductions and credits allowed by said Act of Congress for said calendar year, or any return whatsoever, and furthermore, the said defendant has never made any payment or payments to said Collector or to any other proper officer of the United States of any sums of money on account of his said tax debt for said calendar year: Contrary to the form of the statute in such case made and provided, and against the peace and dignity of the United States of America.

Thomas J Layson

Foreman of the Grand Jury.

W. S. Benyur

ASSISTANT UNITED STATES ATTORNEY.

A TRUE BILL:

TJL:A

Form No. 195

No. 12287

United States District Court Western District of Missouri Western Division

The United States of America vs. John Lazia

INDICTMENT

Title 26 U.S.C.A., Sections 2146 (a) and 2146 (b)

Attempt to Evade Income Tax and Wilful Failure to Make Income Tax Return

A true bill, Foreman.

Filed in open Court this day of, A. D. 19

Clerk

Bail, \$

Filed Sep 16 1933

A. L. Arnold, Clerk,

By Maisie R Shauer

Deputy