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IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE DISTRICT OF SOUTH CAROLINA
GREENVILLE DIVISION

2008 JAN 25 P 12:04

UNITED STATES OF AMERICA)

CR. NO. 6:07-393

vs.)

26 U.S.C. § 7201

18 U.S.C. § 152(3)

CHARLES E. ATWELL)

INDICTMENT

COUNT 1

THE GRAND JURY CHARGES:

That during the calendar year 2000, the Defendant, CHARLES E. ATWELL, a resident of Greenville County, South Carolina, had and received taxable income in the approximate sum of \$1,015,811.00; that upon said taxable income there was owing to the United States of America an income tax in the approximate amount of \$15,697.00; that well-knowing and believing the foregoing, CHARLES E. ATWELL, on or about April 16, 2001, in the District of South Carolina, did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for calendar year 2000 by: (1) failing to make an income tax return on or before April 16, 2001, as required by law, to any proper official of the Internal Revenue Service; (2) failing to pay to the Internal Revenue Service said income tax; (3) causing a substantial portion of his income which he had earned through commissions to be paid to and in the name of an entity whose bank account he controlled; and (4) concealing from all proper officers of the United States of America his true and correct income;

All in violation of Title 26, United States Code, Section 7201.

COUNT 2

THE GRAND JURY FURTHER CHARGES:

That during the calendar year 2001, the Defendant, CHARLES E. ATWELL, a resident of Greenville County, South Carolina, had and received taxable income in the approximate sum of \$814,319.00; that upon said taxable income there was owing to the United States of America an income tax in the approximate amount of \$12,273.00; that well-knowing and believing the foregoing, CHARLES E. ATWELL, on or about April 15, 2002, in the District of South Carolina, did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for calendar year 2001 by: (1) failing to make an income tax return on or before April 15, 2002, as required by law, to any proper official of the Internal Revenue Service; (2) failing to pay to the Internal Revenue Service said income tax; (3) causing a substantial portion of his income which he had earned through commissions to be paid to and in the name of an entity whose bank account he controlled; and (4) concealing from all proper officers of the United States of America his true and correct income;

All in violation of Title 26, United States Code, Section 7201.

COUNT 3

THE GRAND JURY FURTHER CHARGES:

That during the calendar year 2002, the Defendant, CHARLES E. ATWELL, a resident of Greenville County, South Carolina, had and received taxable income in the approximate sum of \$407,700.00; that upon said taxable income there was owing to the United States of America an income tax in the approximate amount of \$10,967.00; that well-knowing and believing the foregoing, CHARLES E. ATWELL, on or about April 15, 2003, in the District of South Carolina, did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for calendar year 2002 by: (1) failing to make an income tax return on or before April 15, 2003, as required by law, to any proper official of the Internal Revenue Service; (2) failing to pay to the Internal Revenue Service said income tax; (3) causing a substantial portion of his income which he had earned through commissions to be paid to and in the name of an entity whose bank account he controlled; and (4) concealing from all proper officers of the United States of America his true and correct income;

All in violation of Title 26, United States Code, Section 7201.

COUNT 4

THE GRAND JURY FURTHER CHARGES:

That during the calendar year 2003, the Defendant, CHARLES E. ATWELL, a resident of Greenville County, South Carolina, had and received taxable income in the approximate sum of \$542,278.00; that upon said taxable income there was owing to the United States of America an income tax in the approximate amount of \$4,608.00; that well-knowing and believing the foregoing, CHARLES E. ATWELL, on or about April 15, 2004, in the District of South Carolina, did willfully attempt to evade and defeat the said income tax due and owing by him to the United States of America for calendar year 2003 by: (1) failing to make an income tax return on or before April 15, 2004, as required by law, to any proper official of the Internal Revenue Service; (2) failing to pay to the Internal Revenue Service said income tax; (3) causing a portion of his income which he had earned through commissions to be paid to and in the name of an entity whose bank account he controlled; and (4) concealing from all proper officers of the United States of America his true and correct income;

All in violation of Title 26, United States Code, Section 7201.

COUNT 5

THE GRAND JURY FURTHER CHARGES:

That on or about between March 7, 2003, and March 10, 2003, in the District of South Carolina, the Defendant, CHARLES E. ATWELL, did knowingly and fraudulently make a false declaration, certificate, verification and statement under penalty of perjury in relation to a Bankruptcy Petition, in that in a "Statement of Financial Affairs" filed as part of his petition for bankruptcy in the United States Bankruptcy Court for the District of South Carolina (# 03 - 2285), CHARLES E. ATWELL declared under penalty of perjury that in the calendar year 2001, the income from his employment or operation of business was \$17,905.00 and that in calendar year 2002, the income from his employment or operation of business was \$41,902.00; whereas, as he then well knew, his income from his employment or operation of business in the calendar year 2001 was the approximate amount of \$814,319.00, and his income from his employment or operation of business in calendar year 2002 was the approximate amount of \$407,700.00;

All in violation of Title 18, United States Code, Section 152(3).

A True Bill

s/ Foreperson
FOREPERSON

s/ Reginald I. Lloyd
REGINALD I. LLOYD (wcl)
UNITED STATES ATTORNEY

MAXIMUM PENALTIES FOR 26 USC 7201

FINE OF \$100,000 AND/OR
IMPRISONMENT FOR 5 YEARS AND A
TERM OF SUPERVISED RELEASE OF 3 YEARS
SPECIAL ASSESSMENT \$100.00

MAXIMUM PENALTIES FOR 18 USC 152(3)

FINE OF \$250,000 AND/OR
IMPRISONMENT FOR 5 YEARS AND A
TERM OF SUPERVISED RELEASE OF 3 YEARS
SPECIAL ASSESSMENT \$100.00

*Accepted for Value
Exempt from 26 USC
Charles Edward
1-25-08
Employee Id # 248904177*

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BY: *John E. Smith*
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