

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

08-60322

CASE NO. CR-COHN
18 U.S.C. § 371

MAGISTRATE JUDGE
SELTZER

UNITED STATES OF AMERICA

vs.

RAOUL WEIL,

Defendant.

INDICTMENT

The Grand Jury charges that:

INTRODUCTION

At all times relevant to this Indictment, unless otherwise indicated:

1. 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. An entity identified as "Swiss Bank" was one of Switzerland's largest banks. Swiss Bank owned and operated banks, investment banks, and stock brokerage businesses throughout the world, also operating in the Southern District of Florida and elsewhere in the United States. Because of Swiss Bank's ownership of banks and investment brokerages in the United States, United States tax laws applied to Swiss Bank and to its United States clients.
3. Swiss Bank operated a cross-border banking business with United States clients ("United States cross-border business"). The United States cross-border business employed

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