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CLERK U.S. DISTRICT COURT
CENTRAL DIST. OF CALIF.
LOS ANGELES

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA

January 2014 Grand Jury

CR14-0548

UNITED STATES OF AMERICA,

CR No. 14-

Plaintiff,

I N D I C T M E N T

v.

[18 U.S.C. § 371: Conspiracy;
26 U.S.C. § 7206(1): Subscribing
to a False Income Tax Return]

MICHAEL HUYNH,

Defendant.

The Grand Jury charges:

COUNT ONE

[18 U.S.C. § 371]

A. INTRODUCTORY ALLEGATIONS

At all times relevant to this Indictment:

1. Defendant MICHAEL HUYNH ("defendant HUYNH") was a resident of Los Angeles, California, within the Central District of California. Defendant HUYNH co-owned M.T.P. Medical Clinic, Inc. ("M.T.P. Medical Clinic"), a medical clinic located in Reseda, California, within the Central District of California.

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1 2. Defendant HUYNH maintained and controlled account number
2 xxxxxx-8385 at Wells Fargo Bank ("defendant HUYNH's Wells Fargo Bank
3 account").

4 3. Unindicted co-conspirator Farhad N. Dany Sharim ("Sharim")
5 was a pharmacist licensed in the state of California.

6 4. Sharim co-owned and controlled Century Discount Pharmacy
7 ("CDP"), a pharmacy in Reseda, California, within the Central
8 District of California.

9 Health Insurance Plans

10 5. The Federal Employees Health Benefits Program ("FEHBP") is
11 a federally funded health care benefits program for the benefit of
12 government employees, retirees, and their dependents. The FEHBP
13 program is administered by the Office of Personnel Management. Aetna
14 Life Insurance Company ("Aetna") was a health insurance provider that
15 operated private plans, affecting commerce, under which medical
16 benefits, items, and services were provided to individuals in
17 California, and elsewhere, in exchange for payment. FEHBP, Aetna,
18 and other health insurance providers, reimbursed medical service
19 providers, including pharmacies, that provided medical benefits,
20 items, and services to patients, including prescription drugs,
21 covered by its insurance plans.

22 The Medical Claims Process

23 6. When a patient covered by a health care benefit program
24 provided a prescription for drugs to CDP, CDP filled the
25 prescription, dispensed the drug to the patient, and submitted a
26 claim to the health care benefit program for reimbursement for the
27 patient's drug claim. The health care benefit program then
28

1 reimbursed CDP for the claim by making an electronic payment into a
2 bank account belonging to CDP or by mailing a check to CDP.

3 7. Some health insurance providers used pharmacy benefit
4 managers, such as CVS Caremark Corporation ("CVS Caremark") and
5 Express Scripts, Inc. ("Express Scripts"), that served as third-party
6 administrators for the health care benefit program and provided claim
7 processing services for prescription drug claims between the CDP and
8 the health care benefit program. In such cases, CDP entered into a
9 retail network agreement with the pharmacy benefit manager to submit
10 the claims to the pharmacy benefit manager, who then reimbursed CDP.
11 The health care benefit program, in turn, reimbursed the pharmacy
12 benefit manager for its payments to CDP.

13 B. OBJECT OF THE CONSPIRACY

14 8. Beginning on a date unknown, but no later than in or about
15 January 2004, and continuing until in or about November 2009, in Los
16 Angeles County, within the Central District of California, and
17 elsewhere, defendant HUYNH, co-conspirator Sharim, and others known
18 and unknown to the Grand Jury, knowingly combined, conspired, and
19 agreed to commit the following offense against the United States,
20 namely, health care fraud, in violation of Title 18, United States
21 Code, Section 1347.

22 C. MANNER AND MEANS OF THE CONSPIRACY

23 9. The object of the conspiracy was carried out, and to be
24 carried out, in substance, as follows:

25 a. Defendant HUYNH provided co-conspirator Sharim with
26 falsified prescriptions for drugs that had purportedly been
27 authorized by Dr. H.H. for patients of the M.T.P. Medical Clinic who
28 were insured by health care benefit programs. Dr. H.H. did not work

1 at the M.T.P. Medical Clinic and these patients did not actually
2 receive the drugs that had been purportedly prescribed by Dr. H.H.

3 b. Co-conspirator Sharim and CDP then submitted to health
4 care benefit programs and pharmacy benefits managers false and
5 fraudulent claims for prescription drugs for the patients whose
6 prescriptions had been provided by defendant HUYNH, even though co-
7 conspirator Sharim and defendant HUYNH knew that CDP had not actually
8 filled these prescriptions and had not dispensed drugs to these
9 patients.

10 c. CDP then received payments from the health care
11 benefit programs and pharmacy benefit managers as reimbursement for
12 the false and fraudulent claims for prescription drugs that had been
13 submitted in the names of patients whose information had been
14 provided by defendant HUYNH.

15 d. Between in or about January 2004, and in or about June
16 2009, co-conspirator Sharim and CDP submitted false and fraudulent
17 claims for prescription drugs, when in truth and in fact those drugs
18 had not been dispensed to patients, resulting in substantial
19 overpayments to CDP from various health care benefit programs and
20 pharmacy benefit managers to which CDP was not entitled.

21 e. In order to disguise the payments that he received
22 from co-conspirator Sharim in exchange for the falsified
23 prescriptions, defendant HUYNH provided co-conspirator Sharim with
24 false invoices in the name of H.D.H. Advertising for purported
25 advertising services rendered to CDP.

26 f. Defendant HUYNH received from co-conspirator Sharim
27 and CDP a portion of the insurance reimbursement proceeds generated
28 from the false and fraudulent billings, namely, defendant HUYNH

1 received approximately eighty-two CDP checks signed by co-conspirator
2 Sharim totaling approximately \$1,172,907, which were disguised as
3 payments for advertising services and made payable to defendant
4 HUYNH's grandniece, H.D.H. (the "kickback payment checks").

5 g. Defendant HUYNH deposited the kickback payment checks
6 into defendant HUYNH's Wells Fargo Bank account.

7 D. OVERT ACTS

8 10. In furtherance of the conspiracy and to accomplish its
9 object, defendant HUYNH, co-conspirator Sharim, and others known and
10 unknown to the Grand Jury committed, and willfully caused others to
11 commit, the following overt acts, among others, in the Central
12 District of California, and elsewhere:

13 Overt Act No. 1: Defendant HUYNH signed an agreement with CDP
14 entitled "Contract For Provision Of Advertising And Marketing
15 Services," which purported to be effective as of November 1, 1996,
16 and which purported that H.D.H. Advertising would provide advertising
17 and marketing services to CDP.

18 Overt Act No. 2: On or about March 16, 2009, defendant HUYNH
19 delivered to co-conspirator Sharim and CDP a falsified prescription
20 for patient M.T. for the following drugs: (1) Aciphex (prescription
21 number 384344); (2) Maxalt-MLT (prescription number 384345);
22 (3) Flovent (prescription number 384346); and (4) Aldara Cream
23 (prescription number 384347).

24 Overt Act No. 3: On or about March 16, 2009, co-conspirator
25 Sharim submitted false and fraudulent claims to CVS Caremark
26 requesting reimbursement for drugs that had been purportedly filled
27 and dispensed to patient M.T. in the following amounts for the
28 following drugs: (1) \$196.24 for Aciphex (prescription number

1 384344); (2) \$316.40 for Maxalt-MLT (prescription number 384345); and
2 (3) \$226.71 for Flovent (prescription number 384346); and (4) \$619.95
3 for Aldara Cream (prescription number 384347).

4 Overt Act No. 4: On or about April 8, 2009, co-conspirator
5 Sharim caused CDP to receive payments from CVS Caremark as
6 reimbursement for prescriptions that CDP had purportedly filled and
7 dispensed to patient M.T. in the following amounts for the following
8 drugs: (1) \$135.36 for Aciphex (prescription number 384344);
9 (2) \$215.69 for Maxalt-MLT (prescription number 384345); (3) \$160.80
10 for Flovent (prescription number 384346); and (4) \$469.16 for Aldara
11 Cream (prescription number 384347).

12 Overt Act No. 5: On or about April 21, 2009, defendant HUYNH
13 provided to co-conspirator Sharim and CDP a false invoice in the name
14 of H.D.H. Advertising for purported advertising services for CDP in
15 the amount of \$12,767.

16 Overt Act No. 6: On or about April 30, 2009, defendant HUYNH
17 delivered to co-conspirator Sharim and CDP a falsified prescription
18 for patient T.A.H. for the following drugs: (1) Levaquin
19 (prescription number 387616); (2) Ultrase MT (prescription number
20 387617); (3) Cipro HC (prescription number 387618); and (4) Naftin
21 Gel 1% (prescription number 387619).

22 Overt Act No. 7: On or about April 30, 2009, co-conspirator
23 Sharim submitted false and fraudulent claims to CVS Caremark
24 requesting reimbursement for drugs that had been purportedly filled
25 and dispensed to patient T.A.H. in the following amounts for the
26 following drugs: (1) \$286.57 for Levaquin (prescription number
27 387616); (2) \$185.97 for Ultrase MT (prescription number 387617);
28

1 (3) \$120.88 for Cipro HC (prescription number 387618); and

2 (4) \$156.60 for Naftin Gel 1% (prescription number 387619).

3 Overt Act No. 8: On or about May 5, 2009, defendant HUYNH
4 received check number 9202 from CDP in the amount of \$10,264 made
5 payable to H.D.H. and signed by co-conspirator Sharim as purported
6 payment for advertising services.

7 Overt Act No. 9: On or about May 5, 2009, defendant HUYNH
8 deposited check number 9202 from CDP made payable to H.D.H. and
9 signed by co-conspirator Sharim as purported payment for advertising
10 services into defendant HUYNH's Wells Fargo Bank account.

11 Overt Act No. 10: On or about May 5, 2009, defendant HUYNH
12 delivered to co-conspirator Sharim and CDP a falsified prescription
13 for patient L.L. for the following drugs: (1) Ultrase MT
14 (prescription number 388026); (2) Advair Diskus (prescription number
15 388027); (3) Tobradex (prescription number 388028); and (4) Solaraze
16 (prescription number 388029).

17 Overt Act No. 11: On or about May 5, 2009, co-conspirator
18 Sharim submitted false and fraudulent claims to Express Scripts
19 requesting reimbursement for drugs that had been purportedly filled
20 and dispensed to patient L.L. in the following amounts for the
21 following drugs: (1) \$218.92 for Ultrase MT (prescription number
22 388026); (2) \$237.97 for Advair Diskus (prescription number 388027);
23 (3) \$107.87 for Tobradex (prescription number 388028); and
24 (4) \$438.98 for Solaraze (prescription number 388029).

25 Overt Act No. 12: On or about May 6, 2009, defendant HUYNH
26 delivered to co-conspirator Sharim and CDP a falsified prescription
27 for patient C.H., who is defendant HUYNH's wife, for the following
28 drugs: (1) Levaquin (prescription number 388206); (2) Flovent

1 (prescription number 388207); (3) Aldara Cream (prescription number
2 388208); and (4) Arthrotec (prescription number 383209).

3 Overt Act No. 13: On or about May 6, 2009, co-conspirator
4 Sharim submitted false and fraudulent claims to Aetna requesting
5 reimbursement for drugs that had been purportedly filled and
6 dispensed to patient C.H. in the following amounts for the following
7 drugs: (1) \$286.56 for Levaquin (prescription number 388206);
8 (2) \$226.71 for Flovent (prescription number 388207); (3) \$650.94 for
9 Aldara Cream (prescription number 388208); and (4) \$169.29 for
10 Arthrotec (prescription number 388209).

11 Overt Act No. 14: On or about May 14, 2009, defendant HUYNH
12 delivered to CDP a falsified prescription for patient D.K. for the
13 following drugs: (1) Arthrotec (prescription number 388780);
14 (2) Cipro HC (prescription number 388781); (3) Tobradex (prescription
15 number 388782); and (4) Dovonex (prescription number 388783).

16 Overt Act No. 15: On or about May 14, 2009, co-conspirator
17 Sharim caused CDP to submit false and fraudulent claims to Express
18 Scripts requesting reimbursement for drugs that had been purportedly
19 filled and dispensed to patient D.K. in the following amounts for the
20 following drugs: (1) \$169.29 for Arthrotec (prescription number
21 388780); (2) \$120.88 for Cipro HC (prescription number 388781);
22 (3) \$107.87 for Tobradex (prescription number 388782); and
23 (4) \$528.72 for Dovonex (prescription number 388783).

24 Overt Act No. 16: On or about May 19, 2009, co-conspirator
25 Sharim caused CDP to receive payments from Aetna as reimbursement for
26 prescriptions that CDP had purportedly filled and drugs dispensed to
27 patient C.H. in the following amounts for the following drugs:
28 (1) \$189.40 for Levaquin (prescription number 388206); (2) \$164.72

1 for Flovent (prescription number 388207); (3) \$516.83 for Aldara
2 Cream (prescription number 388208); and (4) \$92.06 for Arthrotec
3 (prescription number 383209).

4 Overt Act No. 17: On or about May 19, 2009, defendant HUYNH
5 provided to co-conspirator Sharim and CDP a false invoice for
6 purported advertising services for CDP in the name of H.D.H.
7 Advertising in the amount of \$8,557.

8 Overt Act No. 18: On or about May 19, 2009, defendant HUYNH
9 received check number 9232 from CDP in the amount of \$8,557 made
10 payable to H.D.H. and signed by co-conspirator Sharim as purported
11 payment for advertising services.

12 Overt Act No. 19: On or about May 20, 2009, defendant
13 HUYNH deposited check number 9232 from CDP made payable to H.D.H. and
14 signed by co-conspirator Sharim purportedly as payment for purported
15 advertising services into defendant HUYNH's Wells Fargo Bank account.

16 Overt Act No. 20: On or about May 26, 2009, defendant
17 HUYNH delivered to co-conspirator Sharim and CDP a falsified
18 prescription for patient T.N. for the following drugs: (1) Abilify
19 (prescription number 389464); (2) Ultrase MT (prescription number
20 389465); (3) Flovent (prescription number 389466); and (4) Pataday
21 (prescription number 389467).

22 Overt Act No. 21: On or about May 26, 2009, co-conspirator
23 Sharim submitted false and fraudulent claims to CVS Caremark
24 requesting reimbursement for drugs that had been purportedly filled
25 and dispensed to patient T.N. in the following amounts for the
26 following drugs: (1) \$673.92 for Abilify (prescription number
27 389464); (2) \$185.97 for Ultrase MT (prescription number 389465);
28

1 (3) \$226.71 for Flovent (prescription number 389466); and (4) \$102.19
2 for Pataday (prescription number 389467).

3 Overt Act No. 22: On or about May 27, 2009, co-conspirator
4 Sharim caused CDP to receive payments from CVS Caremark for drugs
5 that had been purportedly filled and dispensed to patient T.A.H. in
6 the following amounts for the following drugs: (1) \$176.12 for
7 Levaquin (prescription number 387616); (2) \$134.79 for Ultrase MT
8 (prescription number 387617); (3) \$74.91 for Cipro HC (prescription
9 number 387618); and (4) \$106.38 for Naftin Gel 1% (prescription
10 number 387619).

11 Overt Act No. 23: On or about June 2, 2009, defendant HUYNH
12 provided to co-conspirator Sharim and CDP a false invoice for
13 purported advertising services for CDP in the name of H.D.H.
14 Advertising in the amount of \$10,307.

15 Overt Act No. 24: On or about June 2, 2009, defendant HUYNH
16 received check number 9260 from CDP in the amount of \$10,307 made
17 payable to H.D.H. and signed by co-conspirator Sharim as purported
18 payment for advertising services.

19 Overt Act No. 25: On or about June 2, 2009, defendant
20 HUYNH deposited CDP check number 9260 made payable to H.D.H. and
21 signed by co-conspirator Sharim purportedly as payment for
22 advertising services into defendant HUYNH's Wells Fargo Bank account.

23 Overt Act No. 26: On or about June 3, 2009, co-conspirator
24 Sharim caused CDP to receive payments from Express Scripts as
25 reimbursement for prescriptions that CDP had purportedly filled and
26 drugs dispensed to patient L.L. in the following amounts for the
27 following drugs: (1) \$153.91 for Ultrase MT (prescription number
28 388026); (2) \$149.78 for Advair Diskus (prescription number 388027);

1 (3) \$41.48 for Tobradex (prescription number 388028); and (4) \$317.12
2 for Solaraze (prescription number 388029).

3 Overt Act No. 27: On or about June 3, 2009, co-conspirator
4 Sharim caused CDP to receive payments from Express Scripts as
5 reimbursement for prescriptions that CDP had purportedly filled and
6 drugs dispensed to patient D.K. in the following amounts for the
7 following drugs: (1) \$112.60 for Arthrotec (prescription number
8 388780); (2) \$52.30 for Cipro HC (prescription number 388781);
9 (3) \$41.48 for Tobradex (prescription number 388782); and (4) \$391.80
10 for Dovonex (prescription number 388783).

11 Overt Act No. 28: On or about June 4, 2009, defendant
12 HUYNH delivered to co-conspirator Sharim and CDP a falsified
13 prescription for patient Q.N. for the following drugs: (1) Levaquin
14 (prescription number 390238); (2) Replax (prescription number
15 390239); (3) Flovent (prescription number 390240); and
16 (4) Altabax Ointment (prescription number 390241).

17 Overt Act No. 29: On or about June 4, 2009, co-conspirator
18 Sharim submitted false and fraudulent claims to Aetna requesting
19 reimbursement for drugs that had been purportedly filled and
20 dispensed to patient Q.N. in the following amounts for the following
21 drugs: (1) \$286.56 for Levaquin (prescription number 390238);
22 (2) \$286.28 for Replax (prescription number 390239); (3) \$226.71 for
23 Flovent (prescription number 390240); and (4) \$128.55 for Altabax
24 Ointment (prescription number 390241).

25 Overt Act No. 30: On or about June 16, 2009, co-conspirator
26 Sharim caused CDP to receive payments from Aetna as reimbursement for
27 prescriptions that CDP had purportedly filled and drugs dispensed to
28 patient Q.N. in the following amounts for the following drugs:

1 (1) \$210.83 for Levaquin (prescription number 390238); (2) \$210.59
2 for Replax (prescription number 390239); (3) \$169.95 for Flovent
3 (prescription number 390240); and (4) \$76.52 for Altabax Ointment
4 (prescription number 390241).

5 Overt Act No. 31: On or about June 17, 2009, defendant HUYNH
6 received check number 9289 from CDP in the amount of \$3,529 made
7 payable to H.D.H. and signed by co-conspirator Sharim as purported
8 payment for advertising services.

9 Overt Act No. 32: On or about June 24, 2009, co-conspirator
10 Sharim caused CDP to receive payments from CVS Caremark as
11 reimbursement for prescriptions that CDP had purportedly filled and
12 drugs dispensed to patient T.N. in the following amounts for the
13 following drugs: (1) \$567.60 for Abilify (prescription number
14 389464); (2) \$185.39 for Ultrase MT (prescription number 389465);
15 (3) \$191.94 for Flovent (prescription number 389466); and
16 (4) \$87.34 for Pataday (prescription number 389467).

17 Overt Act No. 33: On or about November 4, 2009, defendant
18 HUYNH obtained cashier's check number 77902130 in the amount of
19 \$210,000 drawn from defendant HUYNH's Wells Fargo Bank account
20 payable to CVS Caremark, and referencing the National Provider
21 Identifier number for CDP, as partial payment of amounts owed by CDP
22 to CVS Caremark as reimbursement by CDP for having submitted false
23 claims to CVS Caremark.

COUNT TWO

[26 U.S.C. § 7206(1)]

11. On or about April 12, 2008, in Los Angeles County, within the Central District of California, defendant MICHAEL HUYNH ("defendant HUYNH") did willfully make and subscribe to a false joint U.S. Individual Income Tax Return, IRS Form 1040, for defendant HUYNH and his wife, C.H., for the taxable year ending December 31, 2007, which defendant HUYNH verified by written declaration that it was made under the penalties of perjury, and caused that tax return to be filed with the Internal Revenue Service, which defendant HUYNH did not believe to be true and correct as to every material matter contained therein, in that the tax return falsely reported total income of \$100,294 on Line 22, when, as defendant HUYNH then well knew and believed, his and C.H.'s total income in taxable year 2007 was substantially more than \$100,294.

COUNT THREE

[26 U.S.C. § 7206(1)]

12. On or about September 3, 2008, in Los Angeles County, within the Central District of California, defendant MICHAEL HUYNH ("defendant HUYNH") did willfully make and subscribe to a false U.S. Income Tax Return for an S Corporation, IRS Form 1120S, for M.T.P. Medical Clinic, Inc. ("M.T.P. Medical Clinic"), for the taxable year ending December 31, 2007, which defendant HUYNH verified by a written declaration that it was made under the penalties of perjury, and caused that return to be filed with the Internal Revenue Service, which defendant HUYNH did not believe to be true and correct as to every material matter contained therein, in that the tax return falsely reported gross receipts or sales of \$291,572 on Line 1a, when, as defendant HUYNH then well knew and believed, M.T.P. Medical Clinic's total gross receipts and sales in taxable year 2007 were substantially more than \$291,572.

COUNT FOUR

[26 U.S.C. § 7206(1)]

13. On or about March 5, 2009, in Los Angeles County, within the Central District of California, defendant MICHAEL HUYNH ("defendant HUYNH") did willfully make and subscribe to a false joint Amended U.S. Individual Income Tax Return, IRS Form 1040X, for defendant HUYNH and his wife, C.H., for the taxable year ending December 31, 2007, which defendant HUYNH verified by a written declaration that it was made under the penalties of perjury, and caused that tax return to be filed with the Internal Revenue Service, which defendant HUYNH did not believe to be true and correct as to every material matter contained therein, in that the tax return falsely reported adjusted gross income of \$90,220 on Line 1c, when, as defendant HUYNH then well knew and believed, his and C.H.'s total income in taxable year 2007 was substantially more than \$90,220.

COUNT FIVE

[26 U.S.C. § 7206(1)]

14. On or about April 12, 2009, in Los Angeles County, within the Central District of California, defendant MICHAEL HUYNH ("defendant HUYNH") did willfully make and subscribe to a false joint U.S. Individual Income Tax Return, IRS Form 1040, for defendant HUYNH and his wife, C.H., for the taxable year ending December 31, 2008, which defendant HUYNH verified by a written declaration that it was made under the penalties of perjury, and caused that tax return to be filed with the Internal Revenue Service, which defendant HUYNH did not believe to be true and correct as to every material matter, contained therein, in that the tax return falsely reported total income of \$87,811 on Line 22, when, as defendant HUYNH then well knew and believed, his and C.H.'s total income in taxable year 2008 was substantially more than \$87,811.

COUNT SIX

[26 U.S.C. § 7206(1)]

15. On or about August 27, 2009, in Los Angeles County, within the Central District of California, defendant MICHAEL HUYNH ("defendant HUYNH") did willfully make and subscribe to a false U.S. Income Tax Return for an S Corporation, IRS Form 1120S, for M.T.P. Medical Clinic, Inc. ("M.T.P. Medical Clinic"), for the taxable year ending December 31, 2008, which defendant HUYNH verified by a written declaration that it was made under the penalties of perjury, and caused that return to be filed with the Internal Revenue Service, which defendant HUYNH did not believe to be true and correct as to every material matter contained therein, in that the tax return falsely reported gross receipts or sales of \$293,751 on Line 1a, when, as defendant HUYNH then well knew and believed, M.T.P. Medical Clinic's total gross receipts and sales in taxable year 2008 were substantially more than \$293,751.

COUNT SEVEN

[26 U.S.C. § 7206(1)]

16. On or about March 30, 2010, in Los Angeles County, within the Central District of California, defendant MICHAEL HUYNH ("defendant HUYNH") did willfully make and subscribe to a false U.S. Income Tax Return for an S Corporation, IRS Form 1120S, for M.T.P. Medical Clinic, Inc. ("M.T.P. Medical Clinic"), for the taxable year ending December 31, 2009, which defendant HUYNH verified by a written declaration that it was made under the penalties of perjury, and caused that return to be filed with the Internal Revenue Service, which defendant HUYNH did not believe to be true and correct as to every material matter contained therein, in that the tax return falsely reported gross receipts or sales of \$262,517 on Line 1a, when, as defendant HUYNH then well knew and believed, M.T.P. Medical Clinic's total gross receipts and sales in taxable year 2009 were substantially more than \$262,517.

COUNT EIGHT

[26 U.S.C. § 7206(1)]

17. On or about April 1, 2010, in Los Angeles County, within the Central District of California, defendant MICHAEL HUYNH ("defendant HUYNH") did willfully make and subscribe to a false joint U.S. Individual Income Tax Return, IRS Form 1040, for defendant HUYNH and his wife, C.H., for the taxable year ending December 31, 2009, which defendant HUYNH verified by a written declaration that it was made under the penalties of perjury, and caused that tax return to be filed with the Internal Revenue Service, which defendant HUYNH did not believe to be true and correct as to every material matter contained therein, in that the tax return falsely reported total income of \$97,033 on Line 22, when, as defendant HUYNH then well knew and believed, his and C.H.'s total income in taxable year 2009 was substantially more than \$97,033.

COUNT NINE

[26 U.S.C. § 7206(1)]

18. On or about April 7, 2011, in Los Angeles County, within the Central District of California, defendant MICHAEL HUYNH ("defendant HUYNH") did willfully make and subscribe to a false U.S. Income Tax Return for an S Corporation, IRS Form 1120S, for M.T.P. Medical Clinic, Inc. ("M.T.P. Medical Clinic"), for the taxable year ending December 31, 2010, which defendant HUYNH verified by a written declaration that it was made under the penalties of perjury, and caused that return to be filed with the Internal Revenue Service, which defendant HUYNH did not believe to be true and correct as to every material matter contained therein, in that the tax return falsely reported gross receipts or sales of \$261,172 on Line 1a, when, as defendant HUYNH then well knew and believed, M.T.P. Medical Clinic's total gross receipts and sales in taxable year 2010 were substantially more than \$261,172.

COUNT TEN

[26 U.S.C. § 7206(1)]

19. On or about April 7, 2011, in Los Angeles County, within the Central District of California, defendant MICHAEL HUYNH ("defendant HUYNH") did willfully make and subscribe to a false joint U.S. Individual Income Tax Return, IRS Form 1040, for defendant HUYNH and his wife, C.H., for the taxable year ending December 31, 2010, which defendant HUYNH verified by a written declaration that it was made under the penalties of perjury, and caused that tax return to be filed with the Internal Revenue Service, which defendant HUYNH did not believe to be true and correct as to every material matter contained therein, in that the tax return falsely reported total income of \$57,778 on Line 22, when, as defendant HUYNH then well knew and believed, his and C.H.'s total income in taxable year 2010 was substantially more than \$57,778.

COUNT ELEVEN

[26 U.S.C. § 7206(1)]

20. On or about April 6, 2012, in Los Angeles County, within the Central District of California, defendant MICHAEL HUYNH ("defendant HUYNH") did willfully make and subscribe to a false joint U.S. Individual Income Tax Return, IRS Form 1040, for defendant HUYNH and his wife, C.H., for the taxable year ending December 31, 2011, which defendant HUYNH verified by a written declaration that it was made under the penalties of perjury, and caused that tax return to be filed with the Internal Revenue Service, and defendant HUYNH did not believe to be true and correct as to every material matter contained therein, in that the tax return falsely reported total income of \$49,586 on Line 22, when, as defendant HUYNH then well knew and believed, his and C.H.'s total income in taxable year 2011 was substantially more than \$49,586.

COUNT TWEELEVE

[26 U.S.C. § 7206(1)]

21. On or about June 18, 2012, in Los Angeles County, within the Central District of California, defendant MICHAEL HUYNH ("defendant HUYNH") did willfully make and subscribe to a false U.S. Income Tax Return for an S Corporation, IRS Form 1120S, for M.T.P. Medical Clinic, Inc. ("M.T.P. Medical Clinic"), for the taxable year ending December 31, 2011, which defendant HUYNH verified by a written declaration that it was made under the penalties of perjury, and caused that return to be filed with the Internal Revenue Service, which defendant HUYNH did not believe to be true and correct as to every material matter contained therein, in that the tax return falsely reported gross receipts or sales of \$253,550 on Line 1b, when, as defendant HUYNH then well knew and believed, M.T.P. Medical.

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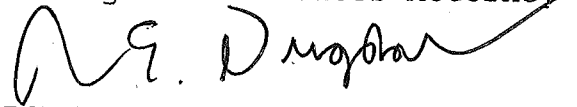
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1 Clinic's total gross receipts and sales in taxable year 2011 were
2 substantially more than \$253,550.

3 A TRUE BILL

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5 15/
6 Foreperson

7 STEPHANIE YONEKURA
8 Acting United States Attorney

9 

10 ROBERT E. DUGDALE
11 Assistant United States Attorney
12 Chief, Criminal Division

13 RICHARD E. ROBINSON
14 Assistant United States Attorney
15 Chief, Major Frauds Section

16 JAMES A. BOWMAN
17 Assistant United States Attorney
18 Deputy Chief, Major Frauds Section

19 STEVEN M. ARKOW
20 Assistant United States Attorney
21 Major Frauds Section
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