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APR 14 1983
CLERK, U.S. DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA
BY *J. M. [Signature]* DEPUTY

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
ROLAND C. COLTON,)
)
Defendant.)

Criminal Case No. 83-0333
I N F O R M A T I O N JLI
Title 26, U.S.C., Sec.
7206(2) - Aiding and
Assisting in the Prepar-
ation and Filing of False
Income Tax Returns

The United States Attorney charges:

On or about March 7, 1981, in the Southern District of California, defendant ROLAND C. COLTON, a resident of San Diego County, California, did willfully or knowingly or with reckless indifference for the truth, aid and assist in, and counsel, procure and advise the preparation and presentation to the IRS, of United States individual income tax returns, Form 1040, for the taxpayers Donald M. Baker and spouse, for the calendar year 1980, which returns were fraudulent and false as to material matters, in that they represented that said taxpayers were entitled under the provisions of the Internal Revenue laws to

WEG:jlb:San Diego
04/14/83

18"

1 certain tax credits and deductions arising out of their
2 investment in Major Dynamics, Inc., a solar energy tax shelter,
3 whereas, as the defendant then and there well knew or recklessly
4 disregarded, the said taxpayers were not entitled to claim said
5 credits and deductions; in violation of Title 26, United States
6 Code, Section 7206(2).

7 DATED: April 14, 1983.

8 PETER K. NUNEZ
9 United States Attorney

10 *William E. Grauer*
11 WILLIAM E. GRAUER
12 Assistant U.S. Attorney

13
14 30 SEP 1983

15 I hereby attest and certify that
16 that the foregoing document is a full, true and correct
17 copy of the original on file in my office and in my
18 legal custody.

19 WILLIAM W. LUDBY
20 CLERK, U. S. DISTRICT COURT
21 SOUTHERN DISTRICT OF CALIFORNIA
22 *William W. Ludby* Depute

United States District Court

FOR THE SOUTHERN DISTRICT OF CALIFORNIA

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DEC United States of America

DEC 22 9 55 AM '83

CLERK, U.S. DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

M-O-D-I-F-I-E
U.S. MARSHAL
SOUTHERN DISTRICT OF CALIFORNIA
No. 83-0838-JLI-Criminal

Amara

H. M. Roland
ROLAND O. COLTON (1)

On the 12th day of September, 1983 came the attorney for the government and the defendant appeared in person and by counsel, Michael Pancer.

IT WAS ADJUDGED that the defendant upon his plea of guilty, was convicted of the offense of aiding and assisting in preparation and filing of false income tax returns in violation of Title 26 USC 7206(2) as charged in count 1 of the information in 1 count, and the Court having asked the defendant whether he has anything to say why judgment should not be pronounced, and no sufficient cause to the contrary being shown or appearing to the Court,

IT WAS ADJUDGED that on count 1, the defendant was guilty as charged and convicted.

IT WAS ADJUDGED that the defendant be committed to the custody of the Attorney General or his authorized representative for imprisonment for a period of two (2) years, provided, however, that pursuant to 18 USC 3651 as amended said defendant shall be confined in a jail-type or treatment institution for a period of sixty (60) days and that execution of the remainder of said sentence is suspended and the defendant was placed on probation for a period of five (5) years on condition that: etc.,

AND NOW on this 21st day of December, 1983, came the attorney for the government and the defendant appeared in person and by counsel, Michael Pancer.

IT IS ADJUDGED that the probation conditions are modified as follows, and in all other respects the judgment shall remain the same:

1. he obey all local, State and Federal laws,
2. that he comply with all lawful rules and regulations of the Probation Department,
3. that he perform community service for four (4) hours per week at the Senior Citizen Center for a period of two (2) years,
4. that he submit financial statements to the Probation Officer every six (6) months and that these financial statements be under the penalty of perjury,
5. that upon the request of the Probation Officer he submit either his State or Federal income tax returns,

"C" 75/16

6. that he submit, at the request of the Probation Officer, any personal financial records that the Probation Officer requests,

7. that he not be involved in the sale of any tax shelter devices either on a commission or non commission basis.

7a. that he will not be involved in the formation, ownership or management of any tax shelter investment except as a sole owner or limited partner without prior written consent of the Probation Department.

7b. that he notify all potential investors in Energy Investments Limited before they invest, of his indictment and conviction in this case.

8. that he make restitution as follows:

a. he pay to his Major Dynamics direct sale clients \$153,500.00 as a return of commissions and to recompense those clients for their losses

b. that monies will be paid in direct proportion to the monies paid in by the direct sale clients,

c. that he immediately list for sale at fair market value the apartment building he owns located at 3953-3967 Centre Street, San Diego and pay all proceeds from the sale up to \$153,500.00 less any payments previously made, to the direct sale clients,

d. that he agree to pay \$2,553.00 per month to the direct sale clients until they have received a total of \$153,500.00,

e. that all offers received for the Centre Street property will be submitted to Mr. Grauer, Assistant U.S. Attorney,

f. This will be done to ensure a good faith effort is made to sell this property.

g. That if any of the direct sale clients refuse their payments, the monies will go to the other direct sale clients.

9. The defendant does not concede or acknowledge liability in any current or future civil proceedings.

IT IS ORDERED that the Clerk deliver a certified copy of this judgment and commitment to the United States Marshal or other qualified officer and that the copy serve as the commitment of the defendant.

I hereby attest and certify on Dec 21, 1983
that the foregoing document is a full, true and correct
copy of the original on file in my office and in my
legal custody.

WILLIAM W. LUDDY
CLERK, U. S. DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA
By L. Himaka Deputy

J. Lawrence Irving
J. LAWRENCE IRVING
United States District Judge
Filed December 21, 1983
WILLIAM W. LUDDY, Clerk

By L. Himaka
L. Himaka, Deputy Clerk

MINUTES OF THE UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

U.S.A. vs ROLAND C. COLTON (1) () No. 83-0333

Present In custody On bond O/R Probation

HON. J. LAWRENCE IRVING Ctrm Dep C. E. REICHENBERG Rptr MARY MACFARLANE

Asst U.S. Attorney B. Brown

Attorney Michael Pancer for (/) Apt
for () Apt
for () Apt
for () Apt
for () Apt

+++++
JUDGMENT (Sent on Underlying Superseding Ind Info) Following Study

Cts Imposition of sent susp, prob for
 5010(a) 844(b)(1) PL 91-492 Super Unsuper Unsuper upon dep

Cts Committed custody Attorney General for
 Observation & Study 4205(d) 4252 5010(e) 5037(c)
 Treatment & Supervision under 4253 5010(b)

Impr for period of 2 XRS Cts Sp Parole
 4205(b)(2) 3651 jail-type inst for 60 days

Execution of (balance) sent susp & prob for 5 XRS
 Super Unsuper Unsuper upon deportation 5010(a)

Restitution ordered in the amt of \$ determined by Prob D

Fine \$ on ea Ct - Total Fine \$ Fine payment s
 Fine to be paid by/within Comm pend payment of f

Surr deft & bond exon cont to/Exec sent stayed until

On oral Mot US Atty underlying super Ind Info Rmg cts dismis

Bond exonerated Hrg written oral mots for: Bail pend appeal Den

Granted, bail set at \$ Jud Rec against Deport Gran

Denied New trial Denied Granted, cont for settg/tr

Other

Date 9-12-83

Entered Date 9-12-83
Docket Clk DK

INITIALS WV
Deputy

I hereby certify that the contents of the foregoing document is a true and correct copy of the original on file in my office and is in my custody.

WILLIAM W. LUCKY
CLERK, U. S. DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

J.