

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF FLORIDA

CASE NO. \_\_\_\_\_  
26 U.S.C. § 7201

UNITED STATES OF AMERICA

v.

JORGE ALBERTO VALDES,

Defendant.

\_\_\_\_\_ /

**INDICTMENT**

The Grand Jury charges that:

**General Allegations**

At various times relevant to this Indictment:

1. **JORGE ALBERTO VALDES**, was a resident of Miami-Dade County, Florida, who generated income from real estate transactions. **JORGE ALBERTO VALDES** did not maintain a business office, business telephone or a consistent business address.

2. Between 1992 and the date of the return of this Indictment, **JORGE ALBERTO VALDES** has not filed a personal or any other federal income tax return with the Internal Revenue Service.

3. **JORGE ALBERTO VALDES** created and was the sole investor and participant in the entity, Valjor Investment Group II, LLC. Valjor Investment Group II, LLC was formed in the State

of Florida in 2002. Valjor Investment Group II, LLC's principal address is listed as located in Miami-Dade County, Florida and is the residence of **JORGE ALBERTO VALDES'** parents. Funds generated through real estate transactions were deposited in a bank account maintained for Valjor Investment Group II, LLC. There are no income tax returns on file for Valjor Investment Group II, LLC with the Internal Revenue Service.

**COUNT 1**  
**Attempt to Evade and Defeat Tax**  
**(26 U.S.C. § 7201)**

1. Paragraphs 1 and 2 of the General Allegations section of this Indictment are re-alleged and incorporated fully herein by reference.

2. On or about April 15, 2002, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendant,

**JORGE ALBERTO VALDES,**

then a resident of Miami-Dade County, Florida had and received substantial taxable income for calendar year 2001; that upon said taxable income there was due and owing to the United States of America an income tax; that well-knowing and believing the foregoing facts, defendant **JORGE ALBERTO VALDES**, on or about April 15, 2002, 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 failing to make an income tax return on or before April 15, 2002, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service such income tax, by handling his affairs so as to avoid making records usual in transactions of the kind, by conducting his affairs in a manner which would mislead and conceal the true amount of his income, and by other means.

In violation of Title 26, United States Code, Section 7201.

**COUNT 2**  
**Attempt to Evade and Defeat Tax**  
**(26 U.S.C. § 7201)**

1. Paragraphs 1, 2 and 3 of the General Allegations section of this Indictment are re-alleged and incorporated fully herein by reference.

2. On or about April 15, 2003, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendant,

**JORGE ALBERTO VALDES,**

then a resident of Miami-Dade County, Florida had and received substantial taxable income for calendar year 2002; that upon said taxable income there was due and owing to the United States of America an income tax; that well-knowing and believing the foregoing facts, defendant, **JORGE ALBERTO VALDES**, on or about April 15, 2003, 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 failing to make an income tax return on or before April 15, 2003, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service such income tax, by handling his affairs so as to avoid making records usual in transactions of the kind, by conducting his affairs in a manner which would mislead and conceal the true amount of his income, and by other means.

In violation of Title 26, United States Code, Section 7201.

**COUNT 3**  
**Attempt to Evade and Defeat Tax**  
**(26 U.S.C. § 7201)**

1. Paragraphs 1, 2 and 3 of the General Allegations section of this Indictment are re-alleged

and incorporated fully herein by reference.

2. On or about April 15, 2004, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendant.

**JORGE ALBERTO VALDES,**

then a resident of Miami-Dade County, Florida had and received substantial taxable income for calendar year 2003; that upon said taxable income there was due and owing to the United States of America an income tax; that well-knowing and believing the foregoing facts, defendant **JORGE ALBERTO VALDES**, on or about April 15, 2004, 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 failing to make an income tax return on or before April 15, 2004, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service such income tax, by handling his affairs so as to avoid making records usual in transactions of the kind, by conducting his affairs in a manner which would mislead and conceal the true amount of his income, and by other means.

In violation of Title 26, United States Code, Section 7201.

**COUNT 4**  
**Attempt to Evade and Defeat Tax**  
**(26 U.S.C. § 7201)**

1. Paragraphs 1, 2 and 3 of the General Allegations section of this Indictment are re-alleged and incorporated fully herein by reference.

2. On or about April 15, 2005, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendant,

**JORGE ALBERTO VALDES,**

then a resident of Miami-Dade County, Florida had and received substantial taxable income for calendar year 2004; that upon said taxable income there was due and owing to the United States of America an income tax; that well-knowing and believing the foregoing facts, defendant **JORGE ALBERTO VALDES**, on or about April 15, 2005, 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 2004 by failing to make an income tax return on or before April 15, 2005, as required by law, to any proper officer of the Internal Revenue Service, by failing to pay to the Internal Revenue Service such income tax, by handling his affairs so as to avoid making records usual in transactions of the kind, by conducting his affairs in a manner which would mislead and conceal the true amount of his income, and by other means.

In violation of Title 26, United States Code, Section 7201.

A TRUE BILL

\_\_\_\_\_  
FOREPERSON

  
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R. ALEXANDER ACOSTA  
UNITED STATES ATTORNEY

  
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RICHARD D. GREGORIE  
ASSISTANT UNITED STATES ATTORNEY