

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA * CRIMINAL DOCKET NO. 08-028

v. * SECTION: "J"

CLIFFORD E. CLAYTON * VIOLATION: 26 U.S.C. §7203

* * *

FACTUAL BASIS

If this matter would have gone to trial, the Government would have introduced the following through competent evidence and testimony beyond a reasonable doubt:

That the defendant, Clifford E. Clayton, was a resident of St. Bernard, Louisiana within the Eastern District of Louisiana in 1999, 2000 and 2001.

The government would introduce testimony and documentary evidence that the defendant was required by law to file a tax return concerning his income for the taxable years that ended December 1999, December 2000 and December 2001.

The government would introduce testimony and documentary evidence that officials of the Internal Revenue Service would

testify that the defendant failed to file a return at the time required by law for reporting 1999, 2000 and 2001 tax information.

The government would introduce testimony and documentary evidence that the defendant knew that he was required to file returns. Further testimony and documentary evidence would be introduced to show that the defendant received sufficient wages during 1999, 2000 and 2001 which were in excess of the minimum filing requirement requiring the defendant to file tax returns at the time required by law for the 1999, 2000 and 2001 tax years.

Specifically, the defendant's taxable income for 1999, 2000 and 2001 was \$717,104, \$483,860, and \$411,671 respectively resulting in tax due of \$281,855, \$181,057, and \$145,815 for 1999, 2000 and 2001, respectively.

CLIFFORD E. CLAYTON (Date)
Defendant

S.C. GARCIA (Date)
Attorney for Defendant

JAMES R. MANN (Date)
Assistant United States Attorney

FRED P. HARPER (Date)
Assistant United States Attorney