

FILED 08 DEC '15 15:26 USDC-ORP

UNITED STATES DISTRICT COURT
DISTRICT OF OREGON
PORTLAND DIVISION

UNITED STATES OF AMERICA,

Case No. 3:15-cr-00438-JO

v.

INDICTMENT
26 U.S.C. § 7203

WINSTON SHROUT,

Defendant

THE GRAND JURY CHARGES:

Introductory Allegations

At times relevant to this Indictment,

1. Winston **SHROUT** was a resident of Hillsboro, Oregon.
2. **SHROUT** operated a business as Winston Shroust Solutions in Commerce (“WSSIC”).
3. **SHROUT** received payments for services as a presenter at seminars and licensing fees associated with the sale of **SHROUT** and WSSIC products, such as DVD recordings of seminars and one-on-one consultations with clients.
4. **SHROUT** received regular pension payments from a pension trust.

COUNT 1

26 U.S.C. § 7203

Willful Failure to File Return

5. The Introductory Allegations contained in Paragraphs 1 through 4 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

6. During calendar year 2009, **SHROUT** received gross income in excess of \$18,700. By reason of such gross income, he was required by law, following the close of the calendar year

2009, and on or before April 15, 2010, to make an income tax return to any proper officer of the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all of the foregoing, **SHROUT** willfully failed, on or about April 15, 2010, in the District of Oregon and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

COUNT 2
26 U.S.C. § 7203
Willful Failure to File Return

7. The Introductory Allegations contained in Paragraphs 1 through 4 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

8. During calendar year 2010, **SHROUT** received gross income in excess of \$18,700. By reason of such gross income, he was required by law, following the close of the calendar year 2010, and on or before April 18, 2011, to make an income tax return to any proper officer of the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all of the foregoing, he willfully failed, on or about April 18, 2011, in the District of Oregon and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

COUNT 3
26 U.S.C. § 7203
Willful Failure to File Return

9. The Introductory Allegations contained in Paragraphs 1 through 4 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

10. During calendar year 2011, **SHROUT** received gross income in excess of \$19,000. By reason of such gross income, he was required by law, following the close of the calendar year 2011, and on or before April 17, 2012, to make an income tax return to any proper officer of the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all of the foregoing, he willfully failed, on or about April 17, 2012, in the District of Oregon and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

COUNT 4
26 U.S.C. § 7203
Willful Failure to File Return

11. The Introductory Allegations contained in Paragraphs 1 through 4 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

12. During calendar year 2012, **SHROUT** received gross income in excess of \$19,500. By reason of such gross income, he was required by law, following the close of the calendar year 2012, and on or before April 15, 2013, to make an income tax return to any proper officer of the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all of the foregoing, he willfully failed, on or about April 15, 2013, in the District of Oregon and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

COUNT 5
26 U.S.C. § 7203
Willful Failure to File Return

13. The Introductory Allegations contained in Paragraphs 1 through 4 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

14. During calendar year 2013, **SHROUT** received gross income in excess of \$21,200. By reason of such gross income, he was required by law, following the close of the calendar year 2013, and on or before April 15, 2014, to make an income tax return to any proper officer of the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all of the foregoing, he willfully failed, on or about April 15, 2014, in the District of Oregon and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

COUNT 6
26 U.S.C. § 7203
Willful Failure to File Return

15. The Introductory Allegations contained in Paragraphs 1 through 4 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

16. During calendar year 2014, **SHROUT** received gross income in excess of \$21,500. By reason of such gross income, he was required by law, following the close of the calendar year 2014, and on or before April 15, 2015, to make an income tax return to any proper officer of the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all of the foregoing, he willfully failed, on or about April 15, 2015, in the District of Oregon and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

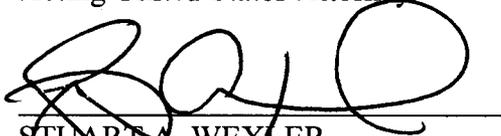
DATED this 9th day of DECEMBER 2015.

A TRUE BILL.

OFFICIATING FOREPERSON

Presented By:

BILLY J. WILLIAMS
Acting United States Attorney

A large, stylized handwritten signature in black ink, appearing to read 'SAWEXLER', is written over a horizontal line.

STUART A. WEXLER
RYAN R. RAYBOULD
Trial Attorneys
United States Department of Justice
Tax Division