

10/13/11  
1:11-cr-00469-BYP  
10/13/11

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF OHIO

EASTERN DIVISION

1:11CP00469

UNITED STATES OF AMERICA, )  
)  
Plaintiff, )  
)  
v. )  
)  
LESLIE W. JACOBS, )  
)  
Defendant. )

INFORMATION

CR. NO. JUDGE PEARSON  
Title 28, United States Code  
Section 7206(1)

The United States Attorney charges:

1. At all times relevant to this case, the defendant, LESLIE W. JACOBS, was a licensed attorney practicing law as a partner in a law firm based in Cleveland, Ohio.
2. The defendant and his wife resided in Shaker Heights, Ohio, from 2004 through approximately August 1, 2007, after which they resided in Gates Mills, Ohio.
3. The defendant prepared federal income tax returns for the years 2004 through 2007 on behalf of himself and his wife, without the assistance of a professional tax preparer, which they filed with the Internal Revenue Service (IRS). Each year the defendant obtained an automatic extension of the filing date.

- 2 -

4. On each tax return, the defendant included a Schedule E on which he reported his partnership profit from his law firm. Each year the defendant listed an amount of income from a Schedule K-1 he received from the law firm, from which he subtracted an amount he claimed as deductions for business expenses, resulting in a net amount of law firm partnership income he reported both on the Schedule E and on the income section of his return. Each year the defendant knew that the amount he claimed as law firm business expense deductions was falsely inflated and resulted in his falsely understating his law firm partnership income.

5. On or about the dates set forth below in the Northern District of Ohio, Eastern Division, the defendant, LESLIE W. JACOBS, did willfully make and subscribe U.S. Individual Income Tax Returns, Form 1040, for the calendar years 2004 through 2007, on his and his wife's joint behalf, each of which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, and each of which the defendant did not believe to be true and correct as to every material matter, in that, as the defendant well knew and believed at the time he made and subscribed each return, the return reported an inflated amount of business expenses incurred with respect to his law firm partnership (on Schedule E, Part II) and, as a result, falsely understated the amount of his total profit from the law firm (on Schedule E, Part II, and on line 7 or line 17 of the tax return), as set forth below:

- 3 -

<u>Year</u>	<u>Date filed</u>	<u>False Item</u>	<u>Reported</u>	<u>Correct</u>	<u>False</u>
2004	09/06/2005	Business Expenses Partnership Income	\$224,496.48 \$539,130.52	\$130,323.82 \$633,303.18	\$94,173
2005	10/18/2006	Business Expenses Partnership Income	\$117,797.85 \$691,408.15	\$49,232.98 \$759,973.02	\$68,565
2006	10/15/2007	Business Expenses Partnership Income	\$117,231.91 \$608,680.09	\$52,750.28 \$673,161.72	\$64,482
2007	10/18/2008	Business Expenses Partnership Income	\$64,903.59 \$632,477.41	\$39,867.03 \$657,513.97	\$25,037

In violation of Title 26, Section 7206(1), United States Code.

STEVEN M. DETTELBACH  
United States Attorney

By: *Ann C. Rowland*  
ANN C. ROWLAND, Unit Chief  
Major Fraud & Corruption Unit