

Exhibit 700-3**Information****Handbook Reference: 725.1**

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INFORMATION

IN THE DISTRICT COURT OF THE UNITED STATES
 FOR THE _____ DISTRICT OF _____
 UNITED STATES OF AMERICA) No. _____
 —against—) (26 United States Code
) Section 7203)

 The United States Attorney charges:

That during the calendar year 19____, _____, who was a resident of the City of _____, State of _____, had and received a gross income of \$ _____; that by reason of such income he/she was required by law, after the close of the calendar year 19____, and on or before April 15, 19____, to make an income tax return to the Director of Internal Revenue for the _____ Internal Revenue District of _____, stating specifically the items of his/her gross income and any deductions and credits to which he/she was entitled; that well knowing all of the foregoing facts, he/she did willfully and knowingly fail to make said income tax return to the said Director of Internal Revenue, or to any other proper officer of the United States.

In violation of Section 7203, Internal Revenue Code; 26 U.S.C., Section 7203.

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424.5	Adonis, U.S. v., 221 F 2d 717 (CA-3), 55-1 USTC 9310.
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383.3	Antonelli Fireworks Co., U.S. v., 155 F 2d 631 (CA-2, 1946).
419.3	Arnold v. U.S., 75 F 2d 144 (CA-9), 35-1 USTC 9086.
344.4	Ashby, U.S. v., 245 F 2d 684 (CA-5), 57-2 USTC 9743.
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343.31	Austin-Bagley Corp., U.S. v., 31 F 2d 229 (CA-2, 1929).
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323.6	Avery v. Comm'r, 1 USTC 254 (CA-5).
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342.16	Backer v. Comm'r, 275 F 2d 141 (CA-5), 60-1 USTC 9285.
344.2	Baird v. Koerner, 279 F 2d 623 (CA-9), 60-2 USTC 9527.
41(10).42	Baker v. U.S., 21 F 2d 903 (CA-4), cert. denied 276 U.S. 621.
342.15	Ballantyne v. U.S., 237 F 2d 657 (CA-5), 56-2 USTC 9959.
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41(11).31	Barrow v. U.S., 171 F 2d 286 (CA-5), 49-1 USTC 9112.
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41(10).3	Bayer, U.S. v., 331 U.S. 532, 67 S. Ct. 1394.
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323.5, 342.12, 41(11).2	Beard v. U.S., 222 F 2d 84 (CA-4), 55-1 USTC 9400, cert. denied 350 U.S. 846, 76 S. Ct. 48.
353.24, 727, 752.1	Beaty v. U.S., 213 F 2d 712 (CA-4), 54-2 USTC 9466, cert. denied 348 U.S. 905, 75 S. Ct. 312.
322.3	Beauchamp v. U.S., 154 F 2d 413 (CA-6, 1946), cert. denied 329 U.S. 723, 67 S. Ct. 66, rehearing denied 329 U.S. 826.
41(10).42	Beck, C. W., U.S. v., 118 F 2d 178 (CA-7, 1941), cert. denied 313 U.S. 587, 61 S. Ct. 1121.
353.24	Beck, Dave, U.S. v., 59-2 USTC 9786.
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344.2	Boughner, Tillotson v.
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383.5	Brooks v. U.S., 303 F 2d 851 (CA-6), cert. denied 371 U.S. 889, 83 S. Ct. 184.
419.4	Brouse v. U.S., 68 F 2d 294 (CA-1, 1933).
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383.3	California, Stoner v.
352.3	Canister Co. v. U.S., 70 F. Supp. 904, 108 Ct. Cl. 558, cert. denied 332 U.S. 830, 68 S. Ct. 207.
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367.4	Carroll, App. of, 149 F. Supp. 634, aff'd 246 F 2d 762, 57-2 USTC 9819 (CA-2), cert. denied 355 U.S. 857, 78 S. Ct. 85.
383.3, 383.92 424.4, 424.5	Chapman, Elmer, v. U.S., 365 U.S. 610, 81 S. Ct. 776 (1961). Chapman, Samuel, U.S. v., 168 F 2d 997 (CA-7), 48-1 USTC 9312, cert. denied 335 U.S. 853, 69 S. Ct. 82.
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445.2	Daly, U.S. v., 481 U.S. 1064 (1973).
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367.522	First Natl. City Bank of N.Y. v. IRS, 271 F 2d 616 (CA-2), 59-2 USTC 9755, cert. denied 361 U.S. 948, 80 S. Ct. 589.
344.3	Fisher v. U.S., 425 U.S. 391 (1976).
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343.2	Gonzales, v. U.S., 286 F 2d 118 (CA-10, 1960), cert. denied 365 U.S. 878, 81 S. Ct. 1028.
41(10).42	Goodman, U.S. v., 289 F 2d 256 (CA-4), 61-1 USTC 9373, cert. granted, judgment vacated, and case remanded on issue of fact 368 U.S. 14, 82, St. Ct. 127 (1961).
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