

IN THE UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF ARKANSAS

UNITED STATES OF AMERICA )

No. 4:03CR00115 WRW

v. )

26 U.S.C. § 7206(1)

LOUIS F. PIRANI and )

18 U.S.C. § 2

ANGELA L. PIRANI )

**SUPERSEDING INDICTMENT**

THE GRAND JURY CHARGES THAT:

**COUNT 1**

1. At all times material herein:

A. LOUIS F. PIRANI was a deputy sheriff with the  
Crittenden County Sheriff's Department.

B. ANGELA L. PIRANI married LOUIS F. PIRANI in 1998  
and was employed by Fidelity National Bank and Helena Chemical  
Company.

C. LOUIS F. PIRANI filed an individual income tax  
return for the year 1997.

D. LOUIS F. PIRANI and ANGELA L. PIRANI filed joint  
income tax returns for the years 1998 and 1999.

2. On or about April 14, 1998 in the Eastern District of  
Arkansas,

LOUIS F. PIRANI

a resident of Turrell, Arkansas did willfully make and subscribe  
his 1997 individual income tax return, Form 1040EZ, which was  
verified by a written declaration that it was made under the  
penalties of perjury and was filed with the director of the  
Internal Revenue Service Center at Memphis, Tennessee, which said  
individual tax return he did not believe to be true and correct

**FILED**  
U.S. DISTRICT COURT  
EASTERN DISTRICT OF ARKANSAS

JUL 21 2004

JAMES W. MCCORMACK, CLERK  
By: \_\_\_\_\_ DEPT. CLERK

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as to every material matter in that additional funds in excess of \$10,000 received in 1997 were not included as income to him, whereas he then and there well knew and believed that the additional funds he received in 1997 were income to him, resulting in a tax loss of \$14,508.00.

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

COUNT 2

1. The Grand Jury realleges Count 1, paragraph one.
2. On or about April 15, 1999 in the Eastern District of Arkansas,

LOUIS F. PIRANI and  
ANGELA L. PIRANI

residents of Marion, Arkansas, aiding and abetting one another, did willfully make and subscribe their 1998 individual income tax return, Form 1040, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the director of the Internal Revenue Service Center at Memphis, Tennessee, which said individual tax return they did not believe to be true and correct as to every material matter in that additional funds in excess of \$10,000 received in 1998 were not included as income to them, whereas they then and there well knew and believed that the additional funds they received in 1998 were income to them, resulting in a tax loss of \$18,972.77.

All in violation of Title 26, United States Code, Section 7206(1) and Title 18, United States Code, Section 2.

COUNT 3

1. The Grand Jury realleges Count 1, paragraph one.
2. On or about April 17, 2000 in the Eastern District of Arkansas,

LOUIS F. PIRANI and  
ANGELA L. PIRANI

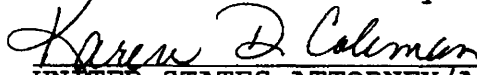
residents of Marion, Arkansas, aiding and abetting one another, did willfully make and subscribe their 1999 individual income tax return, Form 1040, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the director of the Internal Revenue Service Center at Memphis, Tennessee, which said individual tax return they did not believe to be true and correct as to every material matter in that additional funds in excess of \$10,000 received in 1999 were not included as income to them, whereas they then and there well knew and believed that the additional funds they received in 1999 were income to them, resulting in a tax loss of \$9,902.00.

All in violation of Title 26, United States Code, Section 7206(1) and Title 18, United States Code, Section 2.

A TRUE BILL.

  
FOREPERSON

H.E. (BUD) CUMMINS  
United States Attorney

  
UNITED STATES ATTORNEY/ASSISTANT  
KAREN D. COLEMAN  
Assistant U. S. Attorney  
P. O. Box 1229  
Little Rock, Arkansas 72203  
501-340-2607

# UNITED STATES DISTRICT COURT

EASTERN

District of

ARKANSAS

UNITED STATES OF AMERICA

JUDGMENT IN A CRIMINAL CASE

V.

LOUIS F. PIRANI

Case Number: 4:03CR00115-01-WRW

USM Number: 22725-009

SAM PERRONI / MARK HAMPTON

Defendant's Attorney

## THE DEFENDANT:

☒ pleaded guilty to count(s) 2s of the superseding indictment

☐ pleaded nolo contendere to count(s) \_\_\_\_\_  
which was accepted by the court.

☐ was found guilty on count(s) \_\_\_\_\_  
after a plea of not guilty.

The defendant is adjudicated guilty of these offenses:

<u>Title &amp; Section</u>	<u>Nature of Offense</u>	<u>Offense Ended</u>	<u>Count</u>
26 U.S.C. § 7206(1)	Filing a False Tax Return, a Class E Felony	04/15/1999	2s

The defendant is sentenced as provided in pages 2 through 6 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

☐ The defendant has been found not guilty on count(s) \_\_\_\_\_

☒ Count(s) original indictment / Counts 1s & 3s ☐ is ☒ are dismissed on the motion of the United States.

It is ordered that the defendant must notify the United States attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid. If ordered to pay restitution, the defendant must notify the court and United States attorney of material changes in economic circumstances.

November 22, 2005

Date of Imposition of Judgment

/s/Wm. R. Wilson, Jr.

Signature of Judge

Wm. R. WILSON, JR., UNITED STATES DISTRICT JUDGE

Name and Title of Judge

November 29, 2005

Date

DEFENDANT: LOUIS F. PIRANI  
CASE NUMBER: 4:03CR00115-01-WRW

## IMPRISONMENT

The defendant is hereby committed to the custody of the United States Bureau of Prisons to be imprisoned for a total term of:

4 MONTHS to run concurrently to the sentence imposed in 4:02CR00130-02-SWW (18 U.S.C. § 3584 and U.S.S.G. § 5G1.3[a]).

☐ The court makes the following recommendations to the Bureau of Prisons:

☐ The defendant is remanded to the custody of the United States Marshal.

☐ The defendant shall surrender to the United States Marshal for this district:

☐ a \_\_\_\_\_ ☐ a.m. ☐ p.m. on \_\_\_\_\_ .

☐ as notified by the United States Marshal.

☒ The defendant shall surrender for service of sentence at the institution designated by the Bureau of Prisons:

☒ before 2 p.m. on Monday, November 28, 2005 .

☐ as notified by the United States Marshal.

☐ as notified by the Probation or Pretrial Services Office.

## RETURN

I have executed this judgment as follows:

Defendant delivered \_\_\_\_\_ to \_\_\_\_\_  
at \_\_\_\_\_ , with a certified copy of this judgment.

\_\_\_\_\_  
UNITED STATES MARSHAL

By \_\_\_\_\_  
DEPUTY UNITED STATES MARSHAL

DEFENDANT: LOUIS F. PIRANI  
CASE NUMBER: 4:03CR00115-01-WRW

### **SUPERVISED RELEASE**

Upon release from imprisonment, the defendant shall be on supervised release for a term of :

1 YEAR

The defendant must report to the probation office in the district to which the defendant is released within 72 hours of release from the custody of the Bureau of Prisons.

The defendant shall not commit another federal, state or local crime.

The defendant shall not unlawfully possess a controlled substance. The defendant shall refrain from any unlawful use of a controlled substance. The defendant shall submit to one drug test within 15 days of release from imprisonment and at least two periodic drug tests thereafter, as determined by the court.

- ☒ The above drug testing condition is suspended, based on the court's determination that the defendant poses a low risk of future substance abuse. (Check, if applicable.)
- ☒ The defendant shall not possess a firearm, ammunition, destructive device, or any other dangerous weapon. (Check, if applicable.)
- ☒ The defendant shall cooperate in the collection of DNA as directed by the probation officer. (Check, if applicable.)
- ☐ The defendant shall register with the state sex offender registration agency in the state where the defendant resides, works, or is a student, as directed by the probation officer. (Check, if applicable.)
- ☐ The defendant shall participate in an approved program for domestic violence. (Check, if applicable.)

If this judgment imposes a fine or restitution, it is a condition of supervised release that the defendant pay in accordance with the Schedule of Payments sheet of this judgment.

The defendant must comply with the standard conditions that have been adopted by this court as well as with any additional conditions on the attached page.

### **STANDARD CONDITIONS OF SUPERVISION**

- 1) the defendant shall not leave the judicial district without the permission of the court or probation officer;
- 2) the defendant shall report to the probation officer and shall submit a truthful and complete written report within the first five days of each month;
- 3) the defendant shall answer truthfully all inquiries by the probation officer and follow the instructions of the probation officer;
- 4) the defendant shall support his or her dependents and meet other family responsibilities;
- 5) the defendant shall work regularly at a lawful occupation, unless excused by the probation officer for schooling, training, or other acceptable reasons;
- 6) the defendant shall notify the probation officer at least ten days prior to any change in residence or employment;
- 7) the defendant shall refrain from excessive use of alcohol and shall not purchase, possess, use, distribute, or administer any controlled substance or any paraphernalia related to any controlled substances, except as prescribed by a physician;
- 8) the defendant shall not frequent places where controlled substances are illegally sold, used, distributed, or administered;
- 9) the defendant shall not associate with any persons engaged in criminal activity and shall not associate with any person convicted of a felony, unless granted permission to do so by the probation officer;
- 10) the defendant shall permit a probation officer to visit him or her at any time at home or elsewhere and shall permit confiscation of any contraband observed in plain view of the probation officer;
- 11) the defendant shall notify the probation officer within seventy-two hours of being arrested or questioned by a law enforcement officer;
- 12) the defendant shall not enter into any agreement to act as an informer or a special agent of a law enforcement agency without the permission of the court; and
- 13) as directed by the probation officer, the defendant shall notify third parties of risks that may be occasioned by the defendant's criminal record or personal history or characteristics and shall permit the probation officer to make such notifications and to confirm the defendant's compliance with such notification requirement.

DEFENDANT: LOUIS F. PIRANI  
CASE NUMBER: 4:03CR00115-01-WRW

### **ADDITIONAL SUPERVISED RELEASE TERMS**

The defendant will be placed in home detention for a term of four (4) months with the use of electronic monitoring. Costs associated with electronic monitoring will be paid by the defendant.

The defendant shall disclose financial information upon request of the U.S. Probation Office, including, but not limited to, loans, lines of credit, and tax returns. This also includes records of any business with which the defendant is associated. No new lines of credit shall be established without prior approval of the U.S. Probation Office.

DEFENDANT: LOUIS F. PIRANI  
CASE NUMBER: 4:03CR00115-01-WRW

**CRIMINAL MONETARY PENALTIES**

The defendant must pay the total criminal monetary penalties under the schedule of payments on Sheet 6.

	<u>Assessment</u>	<u>Fine</u>	<u>Restitution</u>
<b>TOTALS</b>	\$ 100.00	\$ -00-	\$ 43,383.00

☐ The determination of restitution is deferred until \_\_\_\_\_. An *Amended Judgment in a Criminal Case* (AO 245C) will be entered after such determination.

☐ The defendant must make restitution (including community restitution) to the following payees in the amount listed below.

If the defendant makes a partial payment, each payee shall receive an approximately proportioned payment, unless specified otherwise in the priority order or percentage payment column below. However, pursuant to 18 U.S.C. § 3664(i), all nonfederal victims must be paid before the United States is paid.

<u>Name of Payee</u>	<u>Total Loss*</u>	<u>Restitution Ordered</u>	<u>Priority or Percentage</u>
Internal Revenue Service	\$ 43,383.00	\$ 43,383.00	

<b>TOTALS</b>	\$ <u>43383</u>	\$ <u>43383</u>
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☐ Restitution amount ordered pursuant to plea agreement \$ \_\_\_\_\_

☐ The defendant must pay interest on restitution and a fine of more than \$2,500, unless the restitution or fine is paid in full before the fifteenth day after the date of the judgment, pursuant to 18 U.S.C. § 3612(f). All of the payment options on Sheet 6 may be subject to penalties for delinquency and default, pursuant to 18 U.S.C. § 3612(g).

☒ The court determined that the defendant does not have the ability to pay interest and it is ordered that:

☒ the interest requirement is waived for the ☐ fine ☒ restitution.

☐ the interest requirement for the ☐ fine ☐ restitution is modified as follows:

\* Findings for the total amount of losses are required under Chapters 109A, 110, 110A, and 113A of Title 18 for offenses committed on or after September 13, 1994, but before April 23, 1996.

DEFENDANT: LOUIS F. PIRANI  
CASE NUMBER: 4:03CR00115-01-WRW

### SCHEDULE OF PAYMENTS

Having assessed the defendant's ability to pay, payment of the total criminal monetary penalties are due as follows:

- A ☒ Lump sum payment of \$ 100.00 due immediately, balance due
- ☐ not later than \_\_\_\_\_, or  
X ☒ in accordance ☐ C, ☐ D, ☐ E, or ☒ F below; or
- B ☐ Payment to begin immediately (may be combined with ☐ C, ☐ D, or ☐ F below); or
- C ☐ Payment in equal \_\_\_\_\_ (e.g., weekly, monthly, quarterly) installments of \$ \_\_\_\_\_ over a period of \_\_\_\_\_ (e.g., months or years), to commence \_\_\_\_\_ (e.g., 30 or 60 days) after the date of this judgment; or
- D ☐ Payment in equal \_\_\_\_\_ (e.g., weekly, monthly, quarterly) installments of \$ \_\_\_\_\_ over a period of \_\_\_\_\_ (e.g., months or years), to commence \_\_\_\_\_ (e.g., 30 or 60 days) after release from imprisonment to a term of supervision; or
- E ☐ Payment during the term of supervised release will commence within \_\_\_\_\_ (e.g., 30 or 60 days) after release from imprisonment. The court will set the payment plan based on an assessment of the defendant's ability to pay at that time; or
- F ☒ Special instructions regarding the payment of criminal monetary penalties:  
Restitution is mandatory and is payable during incarceration and supervised release. During incarceration, the defendant will pay 50 percent per month of all funds that are available to him. During community confinement placement, payments will be reduced to 10 percent of the defendant's gross monthly income. Beginning the first month of supervised release, payments will be 10 percent per month of the defendant's monthly gross income. The interest requirement is waived.

Unless the court has expressly ordered otherwise, if this judgment imposes imprisonment, payment of criminal monetary penalties is due during imprisonment. All criminal monetary penalties, except those payments made through the Federal Bureau of Prisons' Inmate Financial Responsibility Program, are made to the clerk of the court.

The defendant shall receive credit for all payments previously made toward any criminal monetary penalties imposed.

☐ Joint and Several

Defendant and Co-Defendant Names and Case Numbers (including defendant number), Total Amount, Joint and Several Amount, and corresponding payee, if appropriate.

- ☐ The defendant shall pay the cost of prosecution.
- ☐ The defendant shall pay the following court cost(s):
- ☐ The defendant shall forfeit the defendant's interest in the following property to the United States:

Payments shall be applied in the following order: (1) assessment, (2) restitution principal, (3) restitution interest, (4) fine principal, (5) fine interest, (6) community restitution, (7) penalties, and (8) costs, including cost of prosecution and court costs.