

IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF ILLINOIS  
PEORIA DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	CRIMINAL NO. 06-10019
	)	
ROBERT LAWRENCE,	)	
Defendant.	)	

**MOTION FOR BILL OF PARTICULARS**

Comes now Defendant and moves the Court for an order pursuant to Federal Rules of Criminal Procedure Rule 7(f) directing the government to provide the following particulars with respect to the indictment in this case.

1. In *Bryan v. United States*, 524 U.S. 184, 200 (1998) the Court cited to *Cheek v. United States*, 498 U.S. 192, 201 (1991), and said “In certain cases involving willful violations of the tax laws, we have concluded that the jury must find that the defendant was aware of the specific provision of the tax code that he was charged with violating.”

In light of this provision, Defendant makes the following requests.

2. Please identify the specific provision or provisions of the tax code that 1) the indictment claims imposed the tax due and owing upon him, as alleged in Counts 1,2 and 3, and 2) that Defendant stands charged with violating, with respect to counts 1-3.

3. Which crime under 26 U.S.C. § 7201 does Defendant stand accused of violating?  
1) is it to evade or defeat any tax imposed by this title, or

2) is it to evade or defeat the payment thereof?

4. Since tax evasion contains a required element the indictment must allege and the jury must find beyond a reasonable doubt, please identify what you tendered to the Grand Jury and what you intend to present at trial that makes up the deficiency element of the alleged crimes in each of Counts 1, 2 and 3.

5. If the evasion charges are not based upon an assessed tax, what law does the government rely upon to create a “tax owed” (theory) without an assessment?

6. What provisions of law does the government rely upon for its claim that Defendant had taxable income in excess of the exempt amount for the prosecution years?

7. What specific tax does the Defendant stand accused of having evaded?

8. What is the specific calendar date Defendant first owed the tax alleged to have become due in count 1, 2 and 3, and what was the specific amount allegedly owed on the date stated?

9. Please identify the specific provision or provisions of the tax code or regulation, that Defendant stands charged with violating, with respect to count 4, that the government relies upon to trigger the penalties fixed by 26 U.S.C. § 7203.

10. Please identify the specific provision or provisions of the tax code or regulation, that Defendant stands charged with violating, with respect to count 5, that the government relies upon to trigger the penalties fixed by 26 U.S.C. § 7203.

11. Please identify the specific provision or provisions of the tax code or regulation,

that Defendant stands charged with violating, with respect to count 6, that the government relies upon to trigger the penalties fixed by 26 U.S.C. § 7203.

12. With respect to counts 4-6, what information request form does the Defendant stand accused of failing to make for each prosecution year, respectively?

13. With respect to counts 4-6, what part of said form informed the Defendant that he was required to make the respective form the Defendant stands accused of failing to make?

14. With respect to count 4, what is the 1) Common name of the form, 2) Number of the form with any and all suffixes or prefixes) 3) OMB control number assigned for the form, 4) date of approval of the form by OMB, 5) date of expiration of the form, and 6) language on the form that informs the citizen whether completion of the form is voluntary or mandatory?

15. With respect to count 5, what is the 1) Common name of the form, 2) Number of the form with any and all suffixes or prefixes) 3) OMB control number assigned for the form, 4) date of approval of the form by OMB, 5) date of expiration of the form, and 6) language on the form that informs the citizen whether completion of the form is voluntary or mandatory?

16. With respect to count 6, what is the 1) Common name of the form, 2) Number of the form with any and all suffixes or prefixes) 3) OMB control number assigned for the form, 4) date of approval of the form by OMB, 5) date of expiration of the form, and 6)

language on the form that informs the citizen whether completion of the form is voluntary or mandatory?

17. What element of any criminal charge does the government allege to be proven in whole or in part by the allegations with respect to the Joy Foundation or alleged representations to any of the members or associates of such foundation?

18. What affirmative acts does the government contend that Defendant did in furtherance of the evasion of tax with identification of specific dates?

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**CERTIFICATE OF SERVICE**

I, Oscar A. Stilley, certify by my signature above that a copy of the foregoing was delivered by CM/ECF this March 28, 2006 to: Gerard A. Brost, Assistant US Attorney, Suite 400, 211 Fulton Street, Peoria, IL 61602.