

Presented to the Court by the foreman of the Grand Jury in open Court, in the presence of the Grand Jury and FILED in the U.S. DISTRICT COURT at Seattle, Washington.

December 13 20 23

Ravi Subramanian, Clerk

By  Deputy

UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF WASHINGTON AT SEATTLE

UNITED STATES OF AMERICA,
Plaintiff,

v.

THANJAVUR MANAVALAN,
Defendant.

NO. CR 23 - 192 LK

INDICTMENT

The Grand Jury charges that:

COUNTS 1-14

(Aiding and Assisting in the Preparation and Presentation of a False and Fraudulent Return)

On or about the dates set forth below, in King County, within the Western District of Washington, and elsewhere, THANJAVUR MANAVALAN, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of U.S. Individual Income Tax Returns, Forms 1040, either individual or joint, for the taxpayers and tax years specified below. The returns were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to claim deductions for items and in

1 amounts specified below, and as MANAVALAN then and there knew, the taxpayers
 2 were not entitled to claim deductions in the claimed amounts, which resulted in reduction
 3 of the taxpayer's taxable income and the taxpayer receiving credits for which they were
 4 ineligible.

Count	Date	Taxpayer	Tax Year	Falsely Claimed Items	Amount Claimed
1	4/4/21	R.S.	2020	Charitable Contributions Adjusted Basis Security Loss	\$1,989 \$36,160 \$102,142
2	2/28/21	H.P.	2020	Wash Sales Security Loss	\$2,206 \$213,485
3	3/10/21	V.J.	2020	Business Losses Adjusted Basis Wash Sales Security Loss	\$7,261 \$46,057 \$9,526 \$43,083
4	4/15/21	R.V.	2020	Adjusted Basis Wash Sales Security Loss Rental Income	\$2,025 \$2,778 \$89,619 \$33,140
5	3/31/20	R.V.	2019	Business Losses Security Loss	\$14,709 \$39,997
6	3/6/21	R.K.P.	2020	Adjusted Basis Security Loss	\$92,667 \$101,218
7	2/15/20	R.K.P.	2019	Security Loss	\$20,655
8	4/7/19	R.K.P.	2018	Security Loss	\$80,646
9	3/30/19	S.D.	2018	Wash Sales Security Loss	\$139 \$635,010
10	4/19/21	A.G.	2020	Charitable Contributions Adjusted Basis Security Loss	\$1,983 \$93,615 \$97,197
11	4/7/19	S.R.	2018	Wash Sales	\$848,927
12	3/4/20	K.A. and L.T.	2019	Business Losses Investment Proceeds Wash Sales	\$10,928 \$228,187 \$5,459
13	3/21/21	D.Y.	2020	Business Losses Security Loss	\$17,448 \$204,527
14	9/20/20	D.Y.	2019	Business Losses Wash Sales Security Loss	\$22,665 \$14,098 \$3,205

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

2 **FORFEITURE ALLEGATION**

3 The allegations contained in Counts 1-14 of this Indictment are hereby realleged
4 and incorporated by reference for the purpose of alleging forfeiture. Upon conviction of
5 any of the offenses alleged in Counts 1-14, THANJAVUR MANAVALAN shall forfeit
6 to the United States, pursuant to Title 26, United States Code, Sections 7301(a)-(e) and
7 7302, by way of Title 28, United States Code, Section 2461, any property that facilitated
8 the offense.

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1 **Substitute Assets.** If any of the above-described forfeitable property, as a result of
2 any act or omission of the defendant,

- 3 a. cannot be located upon the exercise of due diligence;
- 4 b. has been transferred or sold to, or deposited with, a third party;
- 5 c. has been placed beyond the jurisdiction of the Court;
- 6 d. has been substantially diminished in value; or,
- 7 e. has been commingled with other property which cannot be divided
8 without difficulty,

9 it is the intent of the United States to seek the forfeiture of any other property of the
10 defendant, up to the value of the above-described forfeitable property, pursuant to
11 Title 21, United States Code, Section 853(p).

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13 A TRUE BILL: *yes*
14 DATED: *December 13, 2023*

15 *Signature of Foreperson redacted pursuant*
16 *to the policy of the Judicial Conference of*
17 *the United States.*

18 _____
19 FOREPERSON

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19 _____
20 TESSA M. GORMAN
21 Acting United States Attorney

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23 _____
24 AMY JAQUETTE
25 Assistant United States Attorney

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27 _____
28 DAVID T. MARTIN
29 Assistant United States Attorney