

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Plaintiff,

v.

STEPHEN T. PARKER,

Defendant.

ORDER

07-CR-047-C

Attached are draft voir dire questions, jury instructions and a verdict form. The parties' submission deadline for the final pretrial conference is extended to August 8, 2007.

Entered this 6th day of August, 2007.

BY THE COURT:

/s/

STEPHEN L. CROCKER

Magistrate Judge

Voir Dire: United States v. Stephen Parker, 07-CR-47-C

Statement of the case: This is a criminal case, in which the defendant, Stephen T. Parker, is charged with unlawfully filing false tax returns with the IRS by willfully under-reporting his income by a substantial amount. The defendant has entered a plea of not guilty to these charges.

1. Have any of you heard of this case before today? [Sidebar if necessary] Would this affect your ability to serve impartially as a juror in this case?

2. Scheduling: this case will begin today and will conclude by Wednesday. Are any of you actually unable to sit as jurors because of this schedule?

3. Is there anything about the nature of the charges in this case that might affect your ability to be impartial in this case?

4. The court reads Federal Criminal Jury Instructions of the Seventh Circuit:

Presumption of Innocence. The defendant is presumed to be innocent of the charges. This presumption remains with the defendant throughout every stage of the trial and during your deliberations on the verdict, and is not overcome unless from all the evidence in the case you are convinced beyond a reasonable doubt that the defendant is guilty.

Burden of Proof. The government has the burden of proving the guilt of the defendant beyond a reasonable doubt, and this burden remains on the government throughout the case. The defendant is not required to prove his innocence or to produce any evidence.

The defendant has an absolute right not to testify. The fact that the defendant does not testify cannot be considered by you in any way in arriving at your verdict.

Would any of you be unable or unwilling to follow these instructions?

5. Ask the parties and counsel to introduce themselves and the case agent. Ask whether jurors know them.

6. Invite each juror, in turn, to rise, and provide the following information:

Name, age, and city or town of residence.

Marital status and number of children, if any.

Current occupation (former if retired).

Current (or former) occupation of your spouse.

Any military service, including branch, rank and approximate date of discharge.

Level of education, and major areas of study, if any.

Memberships in any groups or organizations.

Hobbies and leisure-time activities.

Favorite types of reading material.

Favorite types of television shows.

Whether you have bumper stickers on your car, and if so, what they say.

Whether you regularly listen to talk radio, and if so, to which programs.

7. Do any of you in the jury box know each other from before today?

8. Other than what you have already told us, do any of you have any special training or experience in accounting, bookkeeping or tax preparation? Do any of you prepare taxes for anyone besides yourself or your family members?

9. Other than what you have already told us, how many of you, your family or close friends have ever owned or been in charge of running a business? Please tell us your position with the business, how long you ran it, and the number of employees. Is there anything about this experience that would affect your ability to be impartial in a case of this nature?

10. Do any of you have any strong feelings or opinions about the IRS, the Wisconsin Department of Revenue, or any other governmental tax agency? Would these feelings or opinions affect your ability to serve impartially in a tax case?

11. This is a case in which the investigation was conducted by criminal agents from the Internal Revenue Service. Do any of you have strong feelings or opinions about the IRS pursuing criminal charges against people that the IRS claims did not file lawful tax returns?

12. Do any of you belong to any groups or organizations that concern themselves in any way with the Internal Revenue Service, or about the tax laws of the United States or about any other governmental entity? Would this affect your ability to be impartial in this case?

13. Have any of you, your family, your close friends, or any company for which you work ever been audited by any governmental tax agency, or had any other non-routine interaction with a governmental tax agency? Would this affect your ability to be impartial in this case?

14. Do any of you have any strong feelings or opinions about people or companies who don't pay taxes that they actually owe? Would these feelings or opinions affect your ability to serve impartially in a tax case like this one?

15. Do any of you have any moral, religious or ethical beliefs that would make it difficult for you to sit as a juror in this case?

16. Do any of you, by virtue of past dealings with the United States government, or for any reason, have any bias for or against the government in a criminal case?

17. Have any of you, your relatives, or close friends ever worked for the local, county, state, or federal government? Would this affect your ability to be impartial in this case?

18. Have any of you, your relatives, or close friends ever worked for, or had other professional contact with any law enforcement, investigative or security company or agency, or any prison? Would this affect your ability to be impartial in this case?

19. Would any of you judge the credibility of a witness who was a law enforcement officer or government employee differently from other witnesses solely because of his or her official position?

20. If the defendant were to choose to testify, would any of you judge the defendant's credibility differently from other witnesses solely because it was the defendant who was testifying?

21. Have any of you, your relatives, or close friends ever been accused of, or convicted of any criminal offense? [Sidebar if necessary]. Would this affect your ability to be impartial in this case?

22. Have any of you, your relatives, or close friends ever been the victim of any crime? Would this affect your ability to be impartial in this case?

23. Have any of you, your relatives, or close friends ever been a witness in a trial? Is there anything about this experience that might affect your ability to be impartial in this case?

24. Have any of you, your relatives, or close friends ever had any negative experience with any lawyer, any court, or any legal proceeding that would affect your ability to be impartial in this case?

25. How many of you have served previously as a juror in another case? Please tell us in which court you served, approximately when, the type of cases you heard, whether you were foreperson, and the verdicts.

26. If at the conclusion of the trial you were to be convinced of the defendant's guilt beyond a reasonable doubt, is there any one of you who would not, or could not, return a verdict of guilty?

27. If at the conclusion of the trial you were not to be convinced of the defendant's guilt beyond a reasonable doubt, is there any one of you who would not, or could not, return a verdict of not guilty?

28. The court will instruct you on the law to be applied in this case. You are required to accept and follow the court's instructions in that regard, even though you may disagree with the law. Is there any one of you who cannot accept this requirement?

29. Do you know of any reason whatever, either suggested by these questions or otherwise, why you could not sit as a trial juror with absolute impartiality to all the parties in this case?

JUROR BACKGROUND INFORMATION

When asked to do so by the court, please stand and provide the following information about yourself:

Name, age, and city or town of residence.

Marital status and number of children, if any.

Current occupation (former if retired).

Current (or former) occupation of your spouse.

Any military service, including branch, rank and approximate date of discharge.

Level of education, and major areas of study, if any.

Memberships in any groups or organizations.

Hobbies and leisure-time activities.

Favorite types of reading material.

Favorite types of television shows.

Whether you have bumper stickers on your car, and if so, what they say.

Whether you regularly listen to talk radio, and if so, to which programs.

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Plaintiff,

v.

STEPHEN T. PARKER,

Defendant.

JURY INSTRUCTIONS

07-CR-47-C

Members of the jury, you have seen and heard all the evidence and the arguments of the attorneys. Now I will instruct you on the law.

You have two duties as a jury. Your first duty is to decide the facts from the evidence in the case. This is your job, and yours alone.

Your second duty is to apply the law that I give you to the facts. You must follow my instructions on the law, even if you disagree with them. Each of the instructions is important. You must follow all of them.

Perform these duties fairly and impartially. Do not allow sympathy, prejudice, fear or public opinion to influence you. Do not allow any person's race, color, religion, national ancestry or sex to influence you.

Nothing I say now and nothing I said or did during the trial is meant to indicate any opinion on my part about what the facts are or about what your verdict should be.

The evidence consists of the testimony of the witnesses, the exhibits admitted in evidence and stipulations.

A stipulation is an agreement between both sides that certain facts are true.

I have taken judicial notice of certain facts that may be regarded as matters of common knowledge. You may accept those facts as proved, but you are not required to do so.

You are to decide whether the testimony of each of the witnesses is truthful and accurate, in part, in whole, or not at all, as well as what weight, if any, you give to the testimony of each witness. In evaluating the testimony of any witness, you may consider among other things: the witness's age; the witness's intelligence; the ability and opportunity the witness had to see, hear, or know the things the witness testified about; the witness's memory; any interest, bias, or prejudice the witness may have; the manner of the witness while testifying; and the reasonableness of the witness's testimony in light of all the evidence in the case.

You should judge the defendant's testimony in the same way that you judge the testimony of any other witness.

You should use common sense in weighing the evidence. Consider the evidence in light of your own observations in life. You are allowed to draw reasonable inferences from facts. In other words, you may look at one fact and conclude from it that another fact exists. Any inferences you make must be reasonable and must be based on the evidence in the case.

Some of you have heard the phrases "circumstantial evidence" and "direct evidence." Direct evidence is the testimony of someone who claims to have personal knowledge of the commission of the crime which has been charged, such as an eyewitness. Circumstantial evidence is the proof of a series of facts that tend to show whether the defendant is guilty or not guilty. The law makes no distinction between the weight to be given either direct or circumstantial evidence. You should decide how much weight to give to any evidence. You should consider all the evidence in the case, including the circumstantial evidence, in reaching your verdict.

Certain things are not evidence. I will list them for you:

First, testimony and exhibits that I struck from the record or that I told you to disregard are not evidence and must not be considered.

Second, anything that you may have seen or heard outside the courtroom is not evidence and must be entirely disregarded. This includes any press, radio, or television reports you may have seen or heard. Such reports are not evidence and must not influence your verdict.

Third, questions and objections by the lawyers are not evidence. Lawyers have a duty to object when they believe a question is improper. You should not be influenced by any objection or by my ruling on it.

Fourth, the lawyers' statements to you are not evidence. The purpose of these statements is to discuss the issues and the evidence. If the evidence as you remember it differs from what the lawyers said, your collective memory is what counts.

It is proper for a lawyer to interview any witness in preparation for trial.

You may find the testimony of one witness or a few witnesses more persuasive than the testimony of a larger number. You need not accept the testimony of the larger number of witnesses.

You have received evidence of statements said to be made by the defendant to _____. You must decide whether the defendant made any of the statements attributed to him. If you find that the defendant did make this statement, then you must decide what weight, if any, you believe the statement deserves. In making this decision, you should consider all matters in evidence having to do with the statement, including those concerning the defendant himself, and the circumstances under which the statement was made.

The defendant has an absolute right not to testify. In arriving at your verdict, you must not consider the fact that the defendant did not testify.

You have heard evidence of acts of the defendant other than those charged in the indictment. Specifically, you've heard evidence that the defendant _____. You

may consider this evidence only on the question _____. You should consider this evidence only for these limited purposes.

You have heard evidence that _____ have been convicted of crimes. You may consider this evidence only in deciding whether the testimony of any of these witnesses is truthful in whole, in part, or not at all. You may not consider this evidence for any other purpose.

You have heard evidence about the character trait of _____ for untruthfulness. You should consider this evidence in deciding the weight that you will give to their testimony.

You have heard evidence that before the trial, witnesses made statements that may be inconsistent with their testimony here in court. If you find that it is inconsistent, you may consider the earlier statement only in deciding the truthfulness and accuracy of that witness's testimony in this trial. You may not use it as evidence of the truth of the matters contained in that prior statement. If that statement was made under oath, you may also consider it as evidence of the truth of the matters contained in that prior statement.

You have heard evidence about a number of the witnesses that may affect your evaluation of their testimony:

_____ have admitted lying under oath.

You have heard testimony that _____ have received benefits from the government in connection with this case. Specifically, they received reduced charges or were not charged with all the crimes they could have been charged with or both and they have the possibility of reduced sentences.

You have heard testimony from _____, who each stated that he or she was involved in the commission of the alleged crimes charged against the defendant.

The witnesses _____ have pleaded guilty to crimes arising out of the same allegations for which the defendants are now on trial.

The witness _____, has received immunity; that is, a promise from the government that any testimony or other information she provided would not be used against her in a criminal case.

You may give the testimony of these witnesses such weight as you believe it deserves, keeping in mind that it must be considered with caution and great care. Moreover, the guilty pleas of witnesses _____ cannot be considered as evidence against the defendants on trial now.

Certain summaries are in evidence. They truly and accurately summarize the contents of voluminous books, records or documents, and should be considered together with and in the same way as all other evidence in the case.

Certain summaries are in evidence. Their accuracy has been challenged by [the government] [the defendant]. Thus, the original materials upon which the exhibits are based have also been admitted into evidence so that you may determine whether the summaries are accurate.

You have heard a witness give opinions about matters requiring special knowledge or skill. You should judge this testimony in the same way that you judge the testimony of any other witness. The fact that such a person has given an opinion does not mean that you are required to accept it. Give the testimony whatever weight you think it deserves, considering the reasons given for the opinion, the witness' qualifications and all of the other evidence in the case.

THE INDICTMENT

The defendant is charged in the indictment as follows:

[Court reads the indictment]

The indictment in this case is the formal method of accusing the defendant of crimes and placing the defendant on trial. It is not evidence against the defendants and does not create any implication of guilt.

The defendant is not on trial for any act or any conduct not charged in the indictment.

The defendant is presumed to be innocent of the charges. This presumption continues during every stage of the trial and your deliberations on the verdict. It is not overcome unless from all the evidence in the case you are convinced beyond a reasonable doubt that the defendant is guilty as charged.

The government has the burden of proving the guilt of the defendant beyond a reasonable doubt. This burden of proof stays with the government throughout the case. The defendant is never required to prove his innocence or to produce any evidence at all.

The indictment charges that the offenses were committed "on or about" certain dates. The government must prove that the offenses happened reasonably close to those dates but it is not required to prove that the alleged offenses happened on those exact dates.

ELEMENTS OF THE CHARGES

Counts 1, 2 and 3 each charge that defendant willfully made and caused to be made a false tax return. To sustain any of these charges, the government must prove these elements:

(1) The defendant made or caused to be made the tax return as charged in the count that you are considering;

(2) The defendant signed the tax return, which contained a written declaration that it was made under penalties of perjury;

(3) The defendant filed the tax return or caused the income tax return to be filed with the Internal Revenue Service;

(4) The tax return was false as charged in the count;

(5) The tax return was false as to a material matter as charged in the count; and

(6) When the defendant made and signed the tax return, the defendant did so willfully and did not believe that the tax return was true, correct and complete as to every material matter.

If you find from your consideration of all the evidence that each of these elements has been proved beyond a reasonable doubt as to the count that you are considering, then you should find the defendant charged in that count guilty of that count.

If, on the other hand, you find from your consideration of all the evidence that any of these elements has not been proved beyond a reasonable doubt as to the count that you are considering, then you should find the defendant not guilty of that count.

In proving that a defendant violated any of Counts 1, 2 or 3, the government is not required to prove that any additional tax was due to the government or that the government was deprived of any tax revenues by reason of any filing of any false return.

The fact that a person's name is signed to a tax return means that, unless and until it is outweighed by evidence that leads you to a different conclusion, you may find that a filed tax return was in fact signed by the person whose name appears to be signed to it. If you find proof beyond a reasonable doubt that the defendant signed a particular tax return, then that is evidence from which you may, but are not required, to find or infer that the defendant had knowledge of the contents of the return.

As used throughout these instructions, all forms of the verb “to know” and the adverb “knowingly” mean that a defendant realized what he was doing and was aware of the nature of his conduct and did not act through ignorance, mistake or accident. Knowledge may be proved by a defendant's conduct and by all the facts and circumstances surrounding the case.

You may infer knowledge from a combination of suspicion and indifference to the truth. If you find that a person had a strong suspicion that things were not what they seemed or that someone had withheld some important facts, yet shut his eyes for fear of what he would learn, then you may conclude that this person acted knowingly, as I have used that word. You may not conclude that the defendant had knowledge if he was merely negligent in not discovering the truth.

As used in these instructions, the term “willfully” means the voluntary and intentional violation of a known legal duty or the purposeful omission to do what the law requires. A defendant acted willfully if he knew it was his legal duty to file truthful tax returns and then intentionally filed false tax returns.

As used in these instructions, a statement, entry or declaration is “false” if it is untrue when made and was then known to be untrue by the person making it or causing it to be made.

A representation or promise can be false in several ways. First, a representation or promise is false if the defendant knew that it was untrue at the time he made it. Second, a representation or promise is false if the defendant made it with reckless indifference as to whether it was true or false, provided that the defendant made it willfully. Third, a representation or promise is false when it constitutes a half-truth or effectively omits or conceals a material fact, provided that the defendant made or used the half-truth, omission, or concealment willfully.

As used in these instructions, a line on a tax return is a material matter if the information required to be reported on that line is capable of influencing the correct computation of the amount of tax liability of the filing individual or corporation, or is capable of influencing the verification of the accuracy of the return.

If you find that the defendant willfully understated the amount of taxable income on his individual tax return, and if you find that the amount of taxable income stated on a tax return is essential to a correct computation of the amount of taxable income or tax or to the verification of the accuracy of that return, then you may find that the false statement was false as to a material matter.

The government is not required to produce direct evidence to establish a defendant's intent. The government may prove a defendant's intent by means of circumstantial evidence alone. In determining a defendant's intent, you may consider any statement made and any act or omission by a defendant, and all other facts and circumstances in evidence that indicate the defendant's state of mind.

GOOD FAITH

Each of Counts 1, 2 and 3 requires the government to prove that the charged defendant acted willfully. The defendant did not act willfully if he believed in good faith that he was acting within the law, or that his actions complied with the law. Therefore, if the defendant actually believed that what he was doing was in accord with the tax statutes, then the defendant cannot be said to have had the criminal intent to willfully make a false statement on a tax return. This is so even if the defendant's belief was not objectively reasonable, so long as the defendant held this belief in good faith. However, you may consider the reasonableness of the defendant's belief together with all the other evidence in the case in determining whether the defendant held this belief in good faith.

The burden of proving good faith does not rest with the defendant because the defendant has no obligation to prove anything to you. The government has the burden of proving to you beyond a reasonable doubt that the defendant acted willfully.

RELIANCE ON PROFESSIONAL ADVICE

The defendant did not act willfully if the defendant:

- 1) Before taking any action sought the advice of an [accountant/attorney] whom the defendant considered competent;
- 2) Sought this advice in good faith for the purpose of determining the lawfulness of the defendant's possible future conduct;
- 3) Made a full and accurate report to that [accountant/attorney] of all material facts of which the defendant had means of knowledge; and
- 4) Thereafter acted strictly in accordance with the advice of the [accountant/attorney] following the [accountant/attorney's] full report.

Whether the defendant acted in good faith for the purpose of seeking guidance as to questions about which the defendant was in doubt, and whether the defendant acted strictly in accordance with the advice received are questions for you to determine.

An offense may be committed by more than one person. The defendant's guilt may be established without proof that the defendant personally performed every act constituting the crime charged.

If the defendant knowingly caused the acts of another, the defendant is responsible for those acts as though he personally committed them.

Any person who knowingly aids, counsels, commands, induces or procures the commission of an offense may be found guilty of that offense. However, that person must

knowingly associate himself with the criminal activity, participate in the activity, and try to make it succeed.

Upon retiring to the jury room, select one of your number as your presiding juror. This person will preside over your deliberations and will be your representative here in court.

A Verdict form has been prepared for you. [*Court reads the verdict form.*]

Take this forms to the jury room, and when you have reached unanimous agreement on the verdict, your foreperson will fill in, date and sign the form.

Each count of the indictment charges the defendant with having committed a separate offense. You must give separate consideration to each count. You must consider each count and the evidence relating to it separate and apart from every other count. Your verdict of guilty or not guilty of an offense charged in one count should not control your decision as to any other count.

The verdict must represent the considered judgment of each juror. Whether your verdict is guilty or not guilty, it must be unanimous. You should make every reasonable effort to reach a verdict. In doing so, you should consult with one another, express your own views and listen to the opinions of your fellow jurors. Discuss your differences with an open mind. Do not hesitate to re-examine your own views and change your opinion if you come to believe it is wrong. But do not surrender your honest beliefs about the weight or effect of evidence solely because of the opinions of your fellow jurors or for the purpose of returning a unanimous verdict.

The twelve of you should give fair and equal consideration to all the evidence and deliberate with the goal of reaching an agreement consistent with the individual judgment of each juror. You are impartial judges of the facts. Your only interest is to determine whether the government has proved its case beyond a reasonable doubt.

If it becomes necessary during your deliberations to communicate with the court, you may send a note by a bailiff, signed by your foreperson or by one or more members of the jury. No member of the jury should ever attempt to communicate with the court by any means other than a signed writing, and the court will never communicate with any member of the jury on any subject touching the merits of the case otherwise than in writing, or orally here in open court.

You will note from the oath about to be taken by the bailiffs that they too, as well as all other persons, are forbidden to communicate in any way or manner with any member of the jury on any subject touching the merits of the case.

You must not reveal to any person, including the court, your numerical split on any verdict question until you have reached a unanimous verdict.

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Plaintiff,

v.

VERDICT

07-CR-47-C

STEPHEN T. PARKER,

Defendant.

COUNT 1

We, the Jury in the above-entitled cause, find the defendant, Stephen T. Parker,

("Guilty" or "Not Guilty")

of the offense charged in Count 1 of the indictment.

COUNT 2

We, the Jury in the above-entitled cause, find the defendant, Stephen T. Parker,

("Guilty" or "Not Guilty")

of the offense charged in Count 2 of the indictment.

COUNT 3

We, the Jury in the above-entitled cause, find the defendant, Stephen T. Parker,

("Guilty" or "Not Guilty")

of the offense charged in Count 3 of the indictment.

Presiding Juror

Madison, Wisconsin

Date: _____