

 ORIGINAL

FILED IN OPEN COURT
U.S.D.C. - Atlanta

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KEVIN P. WEIMER, Clerk
By:  Deputy Clerk

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA

UNITED STATES OF AMERICA)
)
 v.)
)
 SALEEM NAAZIR HAKIM,)
)
 Defendant.)
)

Criminal No.: 1:18-cr-126-MLB-RGV

INDICTMENT

THE GRAND JURY CHARGES THAT:

INTRODUCTION

At times relevant to this Indictment:

1. Defendant SALEEM NAAZIR HAKIM resided in Smyrna, Georgia and Atlanta, Georgia.
2. During at least the calendar years 2011 through 2013, defendant HAKIM earned income from the sale of gold and precious metals.
3. During at least the calendar years 2020 through 2022, defendant HAKIM and his spouse earned income for services they provided to at least two companies that sold gold, luxury handbags, and other items (the "Companies").
4. In or around March 2019, defendant HAKIM obtained an Employer Identification Number ("EIN") from the Internal Revenue Service ("IRS") for an entity called the Saleem Naazir Hakim Trust (the "Trust").
5. In or around April 2019, defendant HAKIM opened a bank account using the EIN that the IRS assigned to the Trust.

6. During at least the calendar years 2020 through 2022, defendant HAKIM caused the Companies for whom he and his wife provided services and earned income to direct deposit his and his spouse's income into the bank account that defendant HAKIM opened using the Trust's EIN.

7. For at least the calendar years 2020 through 2022, defendant HAKIM caused the Companies to submit to the IRS Forms 1099-NEC, Nonemployee Compensation, and Forms 1099-MISC, Miscellaneous Information, to report his and his spouse's income using the Trust's EIN instead of reporting the income using his or his spouse's Social Security numbers.

8. Pursuant to Title 26 of the United States Code, every citizen and resident of the United States who received gross income in excess of the minimum filing amount established by law for a particular calendar year was required to make and file annually an individual income tax return with the IRS, such as a U.S. Individual Income Tax Return, Form 1040.

9. During calendar years 2011 through 2013, and again during calendar years 2020 through 2022, defendant HAKIM earned sufficient income such that he was required to file an individual income tax return.

10. Neither defendant HAKIM nor his spouse filed an individual income tax return for any of the years 2000 through 2022.

11. Defendant HAKIM has never filed an income tax return on behalf of the Trust.

12. Neither defendant HAKIM nor his wife filed a tax return to report the income they received from the Companies in 2020 through 2022 nor paid any income taxes on this income.

Counts One Through Six
Failure to File Tax Returns
 (26 U.S.C. § 7203)

13. The Grand Jury re-alleges and incorporates by reference the factual allegations contained in paragraphs 1 through 12 of this Indictment as if fully set forth herein.

14. On or about the dates set forth below, in the Northern District of Georgia and elsewhere, SALEEM NAAZIR HAKIM, a resident of Smyrna, Georgia and Atlanta, Georgia, did willfully fail to make and file with the Internal Revenue Service Center or any proper person of the IRS an income tax return for each of the calendar years set forth below, whereas, as defendant HAKIM well knew and believed, he had and received gross income in excess of the minimum filing threshold set forth below, and by reason of such gross income, was required by law, on or before the dates set forth below, to make and file an income tax return with the IRS stating specifically the items of his gross income and any deductions and credits to which he was entitled:

Count	Calendar Year	Due Date	Filing Threshold
ONE	2011	April 17, 2012	\$3,700
TWO	2012	April 15, 2013	\$3,800
THREE	2013	April 15, 2014	\$3,900
FOUR	2020	May 17, 2021	\$5
FIVE	2021	April 18, 2022	\$5
SIX	2022	April 18, 2023	\$5

All in violation of Title 26, United States Code, Section 7203.

Counts Seven Through Nine
Tax Evasion
(26 U.S.C. § 7201)

15. The Grand Jury re-alleges and incorporates by reference the factual allegations contained in paragraphs 1 through 12 of this Indictment as if fully set forth herein.


16. During the calendar years set forth below, SALEEM NAAZIR HAKIM and his spouse received income upon which there was income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before the due dates set forth below, as required by law, to any proper officer of the IRS, and to pay the income tax to the IRS, defendant HAKIM, in the Northern District of Georgia and elsewhere, willfully attempted to evade and defeat income tax due and owing by him and his spouse to the United States of America, for the calendar years set forth below by committing the following affirmative acts, among others:

- a. On or about March 28, 2019, defendant HAKIM obtained an EIN for the Trust;
- b. On or about April 6, 2019, defendant HAKIM opened a bank account in the name of the Trust using the Trust's EIN;
- c. Between on or about January 6, 2020 and on or about December 29, 2022, defendant HAKIM caused the Companies for whom he and his spouse worked to direct deposit their income into the bank account that defendant HAKIM opened in the name of the Trust; and
- d. Between on or about February 4, 2021 and on or about May 10, 2023, defendant HAKIM caused the Companies for whom he and his spouse worked to submit Forms 1099-NEC, Nonemployee Compensation, and Forms 1099-MISC, Miscellaneous

Information, to the IRS that reported his and his spouse's income using the Trust's EIN instead of his or his spouse's Social Security numbers.

Count	Calendar Year	Due Date
SEVEN	2020	May 17, 2021
EIGHT	2021	April 18, 2022
NINE	2022	April 18, 2023

All in violation of Title 26, United States Code, Section 7201.

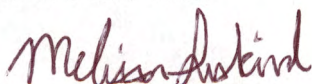
A True BILL

FOREPERSON

RYAN K. BUCHANAN
United States Attorney

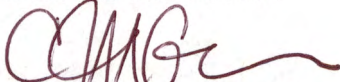


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