



Making a Federal Case Out of Corruption

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Question: *I have heard the federal government has prosecuted local officials on corruption charges stemming from something called "honest services fraud," extortion and income tax evasion. As a result, the local officials were forced to hire expensive lawyers experienced in federal court practice to defend themselves against these charges.*

I can't remember ever having been told about these laws as a public official. Can you explain? I've also heard that, following recent court rulings, some of these cases may no longer be prosecuted. Is that true?

Answer: The public's confidence in government is directly related to its trust in government officials. To preserve the public's trust, laws were designed at *both* the state and federal levels to prevent breaches of trust by local officials. Therefore, improper conduct can violate both sets of laws.

"Honest Services" Fraud

"Honest services fraud" is an example of a federal ethics law. Generally, the notion underlying fraud is to deprive someone of something by lying. Congress attempted to protect the public from fraud by local officials by prohibiting people from "devis[ing] any scheme or artifice to defraud" and then putting something in the mail for the purposes of executing the scheme.¹ A similar prohibition as it relates to using interstate communications networks was subsequently added.²

History

Fraud became a part of public service ethics laws in the 1930s, when a court ruled a New Orleans public official violated the federal fraud laws when he used the mails as part of a scheme to accept a bribe. In the course of that ruling, the court observed that the public has an "intangible right to honest government."³ This observation was relied upon in the 1973 conviction of an Illinois state official for honest services fraud that attracted widespread attention.⁴

Seek Professional Advice

Although the Institute for Local Government endeavors to help local officials understand laws that apply to public service, its informational materials are not legal advice. In addition, attorneys can and do disagree on the best application of those rules to public meeting practices.

Officials are encouraged to consult an attorney for advice on specific situations.

The U.S. Supreme Court temporarily nixed such prosecutions in 1987, finding the concept of “intangible rights” to honest services represented too broad a reading of the federal fraud statutory language.⁵ The court declared the concept overly vague because it failed to give people a clear warning of what conduct was forbidden.

Congress quickly responded to the Supreme Court’s decision when, in 1988, it added language to the federal criminal laws declaring a scheme to deprive the public of honest services can be punished as mail or wire fraud.⁶ Note that the use of the mail or electronic communication may be incidental to the activity claimed to be fraudulent.⁷

Honest services fraud became a favored weapon in the Justice Department’s stepped-up campaign against political corruption.⁸ Hundreds of public officials as well as private employees have been convicted under this statute.⁹ Prosecutors’ success was due, in large part, to the flexibility of the term “honest services fraud.”¹⁰

Scope Narrowed

Courts continued to struggle, however, to determine just what kind of wrongdoing fit within the concept of denying someone of their “intangible property right to honest services.” The U.S. Supreme Court weighed in again in 2010, finding that the 1988 federal law did not adequately define “honest services.” Instead of invalidating the law, however, the Court found Congress intended the law as *applying only to situations involving bribery and kickbacks*.¹¹ By preserving the law but limiting its effect, the Court invited Congress to define “honest services” with more clarity, but warned it must do so with “particular care.”¹²

The Court’s action called into question several convictions based on honest services fraud.¹³

Defining Bribes and Kickbacks

Bribes. When a public official is bribed, he or she is paid for making a decision while purporting to exercise his or her independent judgment.¹⁴ However, for agencies receiving \$10,000 or more in federal funding, an official need not be making a decision or engaging in an official act to be convicted of bribery.¹⁵ Accepting money or anything of value over \$5,000 with the intention of being influenced in connection to a business transaction with the agency can result in a federal conviction for bribery.¹⁶

It is also a violation of the honest services fraud laws for public agency contractors to accept bribes in the performance of their duties, when the value of those contract services depends on the services being performed honestly.¹⁷

Kickbacks. A “kickback” occurs when an official receives a portion of a payment as the result of coercion or a secret agreement; the classic kickback situation occurs when an official agrees to award a contract in exchange for the contractor agreeing to pay the official a portion of the proceeds under the contract.¹⁸

Campaign Contributions as Bribes

A number of these convictions have been upheld. One such case involved prosecution of a California local official for accepting campaign contributions in exchange for agreeing to persuade his colleagues to change a local law to benefit the campaign contributor.¹⁹ The Ninth Circuit found this came within the definition of bribes and kickbacks because there was a “this for that” (sometimes referred to as a “*quid pro quo*”) relating to the contribution.²⁰

The court said that the “promise of official action” must be explicit.²¹ The connection between the explicit promise of official action and the contribution must be proved, but the proof may be circumstantial.²² In part, this is so the law’s effect is not frustrated by “knowing winks and nods.”²³

The court also rejected arguments that the law had not been violated because the elected official had not received any personal financial gain.²⁴ The court also reiterated that violation of a state law need not be proven for federal law to have been violated.²⁵

The court affirmed the conviction under this standard and the official was sentenced to 21 months in federal prison. (A colleague whom prosecutors also charged with being a part of the effort to help the campaign contributor ultimately had the charges against him dismissed, but it took some seven years and undoubtedly some hefty legal bills to accomplish this.²⁶)

Gifts and Favors as Bribes

Similarly, receiving gifts and favors in exchange for official actions can also violate the honest services fraud statutes. As a result, the federal appellate court upheld a government contractor’s conviction because the evidence showed he had provided a congress member with a series of gifts and favors in exchange for the congress member using his influence to benefit the contractor’s business.²⁷

Penalties for Honest Services Violations

The potential penalties for federal mail fraud are steep. The maximum penalty for being guilty of wire and/or mail fraud includes a jail term of up to 20 years and a \$250,000 fine.²⁸

Extortion

Another offense that is frequently charged in corruption cases is extortion, sometimes referred to as a violation of the “Hobbs Act.”²⁹ Extortion occurs when an official obtains money through threat of harm or by abusing the power of public office.³⁰ To be chargeable as a federal offense, the act must affect interstate commerce.

Penalties for Extortion

Extortion is another offense with a steep penalty. The maximum penalty for extortion under federal law is 20 years in prison and a \$250,000 fine.³¹

A federal court found that a New Mexico state official acted improperly (extortionately) when he suggested that a bank competing for state business contribute to the governor's campaign. In upholding the conviction, the appellate court noted that the coercive solicitation of political contributions (give me a campaign contribution and I will do what you want) constitutes extortion.³²

Under the Hobbs Act, political campaign contributions rise to the level of extortion if they are “made in return for an explicit promise or undertaking by the official to perform or not to perform an official act”—that is, a *quid pro quo*.³³ As under the honest services fraud statute, the “this for that” (*quid pro quo*) need not be explicit; the promise to take action must be explicit.³⁴ In other words, when the contributor and the official clearly understand the terms of the bargain to be an exchange of the contribution for official action, the violation has occurred. Such an understanding can be proven by both direct and circumstantial evidence, including the context in which the conversation took place.³⁵

A Hobbs Act violation can occur and the same standards apply in the non-campaign contribution context.³⁶ For example, demands for gifts, loans or other gestures in exchange for favorable action can also constitute the federal offense of extortion.

Prosecutors Frequently Indict—and Prevail— Under Many Laws

Former Illinois Governor Rod Blagojevich was originally indicted under mainly the honest services fraud laws. His first trial in 2010 ended in a mistrial.

After the U.S. Supreme Court limited the scope of honest services fraud, prosecutors re-indicted Blagojevich on corruption charges including racketeering, extortion, bribery, conspiracy (and other crimes) -- but not honest services fraud.³⁷

Blagojevich was convicted on those charges in 2011 and is currently serving a 14-year sentence in federal prison.³⁸

Racketeering

Congress passed the Racketeering-Influenced and Corrupt Organizations Act (RICO) to give prosecutors a tool for dealing with organized crime. The Act makes it a crime to participate in the conduct of the affairs of an enterprise through a pattern of racketeering activity.³⁹

"Racketeering activity" means any of a number of listed crimes including, most notably, honest services fraud.⁴⁰ A "pattern" of racketeering activity only takes two missteps.⁴¹ It is also a crime to conspire (work with others) to commit a racketeering activity.⁴²

RICO law is enormously complex. An example may be helpful.

In early 2006, Illinois Governor Ryan (who preceded Blagojevich) was convicted of 18 counts of racketeering, conspiracy, mail fraud, lying to the FBI, obstructing the Internal Revenue Service (IRS) and filing false tax returns.⁴³

One of the charges was that the Governor's friends and staffers constituted a racketeering enterprise that engaged in a pattern of criminal activity. The group's improper actions included:

- 1) Using public resources to support campaign activities;
- 2) Performing official acts in return for campaign benefits; and
- 3) Concealing such activity from public exposure, administrative action and possible criminal prosecution.⁴⁴

Other charges included that the governor arranged lucrative public contracts in return for vacations, gifts and other benefits to himself and his family.

Activities that continue over time can also constitute racketeering. An Illinois mayor was convicted under both the honest services mail fraud statutes and the racketeering laws when the kickbacks he received from a city contractor extended over a number of years.⁴⁵ The contractor and the mayor constituted the "racketeering enterprise," which can be a group of people who are "associated in fact" even though they are not a formal legal entity.⁴⁶

Penalties for Racketeering

Racketeering crimes and conspiracy to commit them carry a maximum penalty of 20 years in prison and a fine of up to \$250,000.⁴⁷ One must also forfeit the items one purchased with any ill-gotten gains (that is, with any resources directly or indirectly relating to the racketeering enterprise).⁴⁸

Income Tax Violations

Income tax evasion is another important tool in federal prosecutors' arsenal. The Internal Revenue Service annually posts on its website "Examples of Public Corruption Tax Crimes Investigations."⁴⁹ Income tax problems arise when officials receive money and other kinds of valuable items and don't report them on their income tax form. Prosecutors don't need to show that the money or gifts were received in exchange for improper purposes, only that they were not reported on the official's income tax returns.

Officials have also been charged with income tax evasion when they embezzle or otherwise misuse public resources for personal or other purposes. This includes using an agency credit card for personal purposes.⁵⁰

Penalties for Income Tax Violations

Income tax evasion carries with it a possible five-year prison term and a fine of up to \$100,000.⁵¹ In addition, prosecutors can require the defendant to pay for the costs of prosecution (in addition to the costs associated with defending against the prosecution).⁵² The sometimes-related crime of filing a false tax return is punishable by a maximum three-year prison term and a fine of up to \$100,000 (along with the costs of prosecution).⁵³

Code of Silence Unreliable in Federal Prosecutions

It can be tempting to think that "no one will know" about breaches of the public trust and that everyone involved has an incentive to keep quiet about such breaches. Many public officials have learned otherwise the hard way.

In one instance, local officials were approached and encouraged to engage in conduct that landed them in federal court by someone who was already cooperating with federal law enforcement authorities. The reason? The federal authorities promised the cooperating individual favorable consideration with respect to other federal charges *already* pending against the individual. As a result, the cooperating individual agreed to wear a wire in his subsequent conversations about campaign contributions with candidates.

In other instances, prosecutors will promise favorable treatment to someone if he or she agrees to cooperate in providing information that will make it easier to secure convictions of his or her colleagues. The incentives, in terms of reduced prison time, fines and defense costs, can be sufficient to cause even longtime friends to turn against one another.

Case Study

Walking Close to the Line Is Risky In Many Respects

The sweep of these federal laws is one of the reasons that the Institute for Local Government strongly encourages local officials to stay as far away as possible from the lines dividing lawful from unlawful conduct. The laws are so numerous - and in the case of federal laws, so in flux - that it simply isn't possible to know that conduct close to the line for one law isn't over the line for another. The safest course is to not take any chances.

Furthermore, even if one ultimately survives a prosecution without being convicted, the financial, physical and emotional consequences of being under the stress of an investigation and/or a trial are significant. One official blamed the stress for a stroke he suffered.⁵⁴ Another local official emotionally described the physical and emotional toll that the prosecution had on both him and his family, adding that the experience had also left him "financially ruined."⁵⁵

Another official broke into sobs before being sentenced by a federal judge in an honest services prosecution, saying:

What is so hard for me is that I will live with this scarlet letter for the rest of my life, and that it's so painful and so hard. ... When the raid of my office took place and the indictments and the conviction [pronounced], I [felt] as if part of me had died, and I know that part of my obituary has already been written.⁵⁶

The local newspaper said the sentencing left the former local elected official and his family devastated, pondering the prospect of the official spending nearly two years behind bars and the "irreversible spiral from elected official to convicted felon." In delivering the sentence, the judge said that he was "not immune to the sadness and tragedy" the case involved, but that he had to send a message to other elected officials.⁵⁷

And that's a hard reality about these prosecutions: Prosecutors and courts do feel the need to make examples of local officials who have breached the public's trust.

About the Institute for Local Government

This resource is a service of the Institute for Local Government (ILG) whose mission is to promote good government at the local level with practical, impartial, and easy-to-use resources for California communities.

ILG is the nonprofit 501(c)(3) research and education affiliate of the League of California Cities and the California State Association of Counties.

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The Institute welcomes feedback on this resource:

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References and Resources

Note: Sections in the California Code are accessible at <http://leginfo.legislature.ca.gov/>. Fair Political Practices Commission regulations are accessible at www.fppc.ca.gov/index.php?id=52. A source for case law information is www.findlaw.com/cacases/ (requires registration).

¹ 18 U.S.C. § 1341.

² 18 U.S.C. § 1343.

³ *Shushan v. United States*, 117 F.2d 110 (5th Cir. 1941), *cert. denied*, *Waguespack v. U. S.*, 313 U.S. 574 (1941), *reh'g denied*, *Waguespack v. U. S.*, 314 U.S. 706 (1941).

⁴ *United States v. Isaacs*, 493 F.2d 1124 (7th Cir. 1974), *cert. denied*, *Kerner v. U.S.*, 417 U.S. 976 (1974), *reh'g denied*, *Kerner v. U.S.*, 418 U.S. 955 (1974).

⁵ *McNally v. U.S.*, 483 U.S. 350, 355 (1987).

⁶ See 18 U.S.C § 1346 ("For purposes of this chapter, the term 'scheme or artifice to defraud' includes a scheme or artifice to deprive another of the intangible right of honest services.").

⁷ Department of Justice, U.S. *Attorney Criminal Resource Manual*, 950 Use of Mailings and Wires in Furtherance of the Execution of the Scheme ("It is not necessary that the scheme contemplate the use of the mails as an essential element." *Pereira v. United States*, 347 U.S. 1, 8 (1954); *Durland v. United States*, 161 U.S. 306, 313 (1896) (proof of specific intent to use the mails on the part of defendants need not be proven). "It is sufficient for the mailing to be 'incident to an essential part of the scheme,' ... or 'a step in [the] plot.'" *Schmuck*, 489 U.S. at 710-11 (citations omitted) . . . online at: http://www.usdoj.gov/usao/eousa/foia_reading_room/usam/title9/crm00950.htm.

⁸ John C. Coffee, Jr., *From Tort to Crime: Some Reflections on the Criminalization of Fiduciary Breaches and the Problematic Line Between Law And Ethics*, 19 Am. Crim. L.Rev. 117, 126 (1981) (reporting prosecutors use a well-known axiom "when in doubt, charge mail fraud"). See also Jed S. Rakoff, *The Federal Mail Fraud Statute (Part I)*, 18 Duq. L.Rev. 771, 771 (1980) (describing prosecution under the pre-Skilling mail and wire fraud statutes as "our Stradivarius, our Colt 45, our Louisville Slugger, our Cuisinart – and our true love").

- ⁹ Assistant Attorney General Lanny A. Breuer, Testimony at the Hearing of the U.S. Senate Judiciary Committee, September 28, 2010, available at http://www.thecypresstimes.com/article/News/National_News/ASSISTANT_ATTORNEY_GENERAL_LANN_Y_A_BREUER_TESTIFIES_BEFORE_THE_SENATE_JUDICIARY_COMMITTEE_AT_A_HEARING REGARDING_HONEST_SERVICES_FRAUD/34071.
- ¹⁰ See Andrew Zajac, “‘Honest Services’ Law Vexes Defense Lawyers in Fraud Cases,” Chicago Tribune, June 7, 2006 (“Prosecutors prize the law for its flexibility. ... Prosecutors can take differing views on what a person’s honest services should be,” said Justice Department spokesman Bryan Sierra. “There is prosecutorial discretion.”), at http://articles.chicagotribune.com/2006-06-07/news/0606070189_1_honest-services-wire-fraud-prosecutorial-discretion.
- ¹¹ *U.S. v. Skilling*, ___U.S. ___, 130 S. Ct. 2896 (2010) (overturning conviction on those counts based on the theory of “honest services” as none involved bribery or kickbacks), *on remand*, *U.S. v. Skilling*, 638 F.3d 480 (5th Cir. 2011) (finding error relating to honest services fraud was harmless as to other counts on which Skilling was convicted), *cert. denied*, *Skilling v. U.S.*, 132 S. Ct. 1905, (2012).
- ¹² See *Skilling*, 130 S. Ct. at 2907.
- ¹³ One such conviction was that of an Alaska elected official who solicited employment from an oil company at the same time he played a pivotal role in proposed legislation designed to establish tax rates on major oil producers. His case was also before the Supreme Court in 2010. *U.S. v. Weyhrauch*, 548 F.3d 1237 (9th Cir. 2008), *cert granted*, 129 S Ct 2863 (2009), *on remand*, *U.S. v. Weyhrauch*, 623 F.3d 707 (9th Cir. 2010) (finding, under *Skilling*, nondisclosure of conflict of interest is no longer basis for prosecution under mail fraud laws). The Supreme Court sent the case back to the Ninth Circuit Court of Appeals to determine whether a violation of state law must occur for honest services fraud. Before the court could resolve this question, the official pled guilty to other, reduced charges. Richard Mauer, *Weyhrauch Plea Deal Drops Federal Felony Charges*, Anchorage Daily News, March 13, 2011, at A1. Another interesting case involved two California city officials convicted of 21 counts of honest services fraud for their involvement in schemes to award city contracts in exchange for compensation for themselves and family members. The convictions were based partially on the theory, found constitutionally invalid under *Skilling*, that failure to disclose a conflict of interest can be basis for conviction of honest services fraud. The Ninth Circuit reversed and remanded eighteen of the counts to the federal trial court, along with three counts of money laundering related convictions. However the court upheld the separately charged bribery convictions. *U.S. v. Garrido*, 713 F. 3d. 985 (9th Cir. 2013).
- ¹⁴ See *U.S. v. Wilkes*, 662 F.3d 524, 543 (9th Cir. 2011) (conviction of one of the individuals accused of plying former Congressman Randy “Duke” Cunningham with a series of favors and gifts in exchange for contracts to do government work), *pet. for cert. filed* March 27, 2012.
- ¹⁵ *U.S. v. Garrido*, 713 F. 3d. 985, 1001 (9th Cir. 2013)
- ¹⁶ 18 U.S.C. § 666.
- ¹⁷ See *U.S. v. Milovanovic*, 678 F.3d 713 (9th Cir. 2012) (*en banc*) (finding, after state outsourced the function, contractors and subcontractors who accepted bribes to improperly issue commercial truck drivers’ licenses could be found guilty of honest services fraud).
- ¹⁸ See *U.S. v. Pelisamen*, 641 F.3d 399, 405 (9th Cir. 2011) (finding no honest services fraud where no redirection or return of funds to attorney helping heir who allegedly defrauded other heirs in the administration of his grandmother’s estate).
- ¹⁹ *United States v. Inzunza*, 580 F.3d 894 (9th Cir. 2009), *opinion amended and superseded on denial of reh’g en banc* by *U.S. v. Inzunza*, 638 F.3d 1006 (9th Cir. 2011), *cert. denied*, *Inzunza v. U.S.*, 132 S.Ct. 997 (2012).
- ²⁰ *Inzunza*, 638 F.3d at 1014.
- ²¹ 638 F.3d at 1014.
- ²² 638 F.3d at 1014.
- ²³ See *U.S. v. Kincaid-Chauncey*, 556 F.3d 923, 937 (9th Cir. 2009) (this part of the opinion dealt with Hobbs Act/extortion claims, but the court equates the two kinds of explicit *quid pro quos* at page 943), *cert. denied*, *Kincaid-Chauncey v. U.S.*, ___U.S. ___, 130 S.Ct. 795 (2009).
- ²⁴ *Inzunza*, 638 F.3d at 1017 (adopting the Tenth Circuit’s approach in *United States v. Welch*, 327 F.3d 1081, 1106–07 (10th Cir.2003)).
- ²⁵ 638 F.3d at 1018. An interesting question is whether an underlying violation of state law might serve as a basis for an honest services prosecution beyond bribes and kickbacks.
- ²⁶ Greg Moran, *Seven Years Later, Zucchet Cleared*, San Diego Union-Tribune, October 14, 2010, available at <http://www.utsandiego.com/news/2010/oct/13/corruption-case-against-ex-councilman-zucchet-offi/>.

- ²⁷ See *Wilkes*, 662 F.3d at 545, citing *U.S. v. Kincaid-Chauncey*, 556 F.3d 923,943 (9th Cir. 2009).
- ²⁸ 18 U.S.C. §1341 ("... shall be fined under this title or imprisoned not more than 20 years, or both). 18 U.S.C. § 1343 ("shall be fined under this title or imprisoned not more than 20 years, or both.").
- ²⁹ See *U.S. v. Kincaid-Chauncey*, 556 F.3d 923, 936 (9th Cir. 2009), cited in *Inzunza*, 638 F.3d at 1013.
- ³⁰ 18 U.S.C. §1951.
- ³¹ 18 U.S.C. §1951(a).
- ³² *U.S. v. Troutman*, 814 F.2d 1428, 1456 (10th Cir. 1987).
- ³³ *Inzunza*, 638 F.3d at 1013, citing *McCormick v. United States*, 500 U.S. 257, 273, 111 S.Ct. 1807, 114 L.Ed.2d 307 (1991).
- ³⁴ *Inzunza*, 638 F.3d at 1014.
- ³⁵ *Inzunza*, 638 F.3d at 1013, citing *U.S. v. Carpenter*, 961 F.2d 824, 827 (9th Cir. 1992).
- ³⁶ See *U.S. v. Kincaid-Chauncey*, 556 F.3d at 936 (referring to "non-campaign related payments").
- ³⁷ *The Verdict against Blagojevich*, Chicago Tribune, June 27, 2011, at http://articles.chicagotribune.com/2011-06-27/news/chi-the-counts-against-blagojevich-20110627_1_count-blagojevich-verdict. See <http://www.justice.gov/usao/iln/hot.html> for trial documents.
- ³⁸ Press Release, Patrick J. Fitzgerald, United States Attorney for the Northern District of Illinois, Former Illinois Gov. Rod R. Blagojevich Sentenced to 14 Years in Prison for Corruption in Office (December 7, 2011) When discussing the Blagojevich conviction, the prosecutor declared: "Blagojevich betrayed the trust and faith that [his constituents] placed in him, feeding great public frustration, cynicism and disengagement among citizens. People have the right to expect that their elected leaders will honor the oath they swear to (i.e.: honest services), and this sentence shows that the justice system will stand up to protect their expectations." When imposing Blagojevich's sentence, U.S. District Judge James Zagel said, "When it is the governor who goes bad, the fabric of [the state] is torn, disfigured and not easily repaired. The harm here is not measured in the value of money or property . . . the harm is the erosion of public trust in government (i.e.: an "intangible right")."
- ³⁹ 18 U.S.C. §1962(c).
- ⁴⁰ 18 U.S.C. §1961(1).
- ⁴¹ 18 U.S.C. §1961(5).
- ⁴² 18 U.S.C. §1962(d).
- ⁴³ Matt O'Connor and Rudolph Bush, "Ryan Convicted in Corruption Trial: Co-Defendant Warner Also Guilty," Chicago Tribune, April 17, 2006.
- ⁴⁴ Press Release, U.S. Attorney's Office, Northern District of Illinois, "Citizens for George Ryan, Top Aides Fawell and Juliano Indicted on Alleged Corruption Charges Involving SOS Office and Campaigns: RICO Indictment Includes Fraud, Bribery and Obstruction Acts; Perjury and Tax Violations," April 2, 2002.
- ⁴⁵ *U.S. v. Genova*, 333 F.3d 750, 759 (kickbacks from city prosecutor's firm).
- ⁴⁶ 18 U.S.C. §1961(4).
- ⁴⁷ 18 U.S.C. § 1963(a).
- ⁴⁸ 18 U.S.C. § 1963.
- ⁴⁹ See, for example, <http://www.irs.gov/compliance/enforcement/article/0,,id=228095.00.html> (2011 report).
- ⁵⁰ Press Release, U.S. Attorney's Office, Eastern District of California, "Former Northridge Water Board Assistant General Manager Pleads Guilty to Tax Evasion and Mail Fraud," Oct. 25, 2004, available at <http://www.justice.gov/tax/usaopress/2004/txdv0410-25-04ness.pdf>.
- ⁵¹ 26 U.S.C. § 7201.
- ⁵² 26 U.S.C. § 7201.
- ⁵³ 26 U.S.C. § 7206(1).
- ⁵⁴ Scott Smith, "McFall Fires Attorney, Makes Own Final Case: Deliberations Expected to Begin Today in Corruption Trial of Former S.J. Lawman, Lobbyist," Stockton Record, March 2, 2005.
- ⁵⁵ Kelly Thornton, "Split Decision: Judge Tosses Out 7 of 9 Counts Against Zucchet; Inzunza Gets 21 Months for Corruption Convictions," San Diego Union Tribune, Nov. 11, 2005, available at http://www.signonsandiego.com/uniontrib/20051111/news_7n11cityhall.html.
- ⁵⁶ *Id.*
- ⁵⁷ *Id.*