

SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF LOS ANGELES

FILED

AUG 4 1991

CASE NUMBER

YA006310

JAMES H. DEMPSEY, CLERK

By
L. HOCHMAN, DEPUTY

PEOPLE vs. Max R. Moses & Marlene E. Moses

nolo
GUILTY PLEA IN THE SUPERIOR COURT

My full name is Max Robert Moses. I am represented by Bruce I. Hochman (Waiver of possible conflict on Superior & Municipal Court Record), who is my attorney.

nolo Contendere ~~(Waiver of possible conflict on Superior & Municipal Court Record)~~
I understand that I am pleading ~~guilty~~ and admitting the following offenses, prior convictions and special punishment allegations, carrying possible penalties as follows:

CT.	CHARGE	MAX TERM	YRS.	ENHANCEMENTS	YRS.	TERM FOR PRIORS	YRS.	TOTAL PENALTY YEARS
8	19401 R&T*	1	yr.					1 yr.
	<i>over</i>							
	* Stipulated to be necessary included within 19406 R&T							

Maximum Total Punishment 1 yr.

3. I understand that for persons sentenced to state prison the following terms of parole apply after expiration of the prison term:

- Determinate sentence up to 3-year parole plus up to 1 year maximum confinement on revocation.
- Life sentence up to 5 years parole plus up to 18 months maximum confinement on revocation.

4. I understand that the courts and the Legislature have approved plea bargaining. That it is absolutely necessary all plea agreements, promises of particular sentences or sentence recommendations be completely disclosed to the court on this form.

5. I understand that I have the right to be represented by an attorney at all stages of the proceedings until the case is terminated and that if I cannot afford an attorney, one will be appointed free of charge.

6. I understand that I have a right to a trial by jury, which means that 12 citizens selected by my lawyer and the prosecutor would hear all the facts in this case and decide whether or not I am guilty of the crime charged against me. All 12 citizens would have to agree that I am guilty in order for me to be convicted of any crime charged against me or all 12 citizens would have to agree that I am not guilty in order to acquit me. I hereby waive and give up this right.

7. I understand that I have the right to be confronted by witness(es) against me; in other words, that they testify under oath in my presence, and to cross-examine them through my attorney. I hereby waive and give up this right.

8. I understand that I have the right to testify on my own behalf, but that I cannot be compelled to be a witness against myself, and may remain silent if I so choose. I hereby give up these rights.

9. I understand that I have the right to call witnesses to testify in my behalf and to use the assistance and processes of the court to subpoena those witnesses and to compel them to come to court to testify. I hereby waive and give up these rights.

10. I understand that if I am not a citizen of the United States, the conviction for the offense charged may have the consequences of deportation, exclusion from admission to the United States, or denial of naturalization pursuant to the laws of the United States.

11. I understand that I may be required to register as a sex offender to section 290 of the Penal Code.

12. I understand that I may be required to register as a narcotic offender pursuant to section 11590 of the Health and Safety Code.

13. I understand that a conviction in this case would constitute a violation of any probation or parole that I may have at this time; that the court or authority that has me on probation or parole can take me back on a violation and impose a separate sentence for the violation.

Orig - Court

Nolo Contendere

My lawyer has told me that if I plead ~~guilty~~ to the above charge(s), enhancement(s) and prior conviction(s), the court will sentence me as follows:

State prison for the term prescribed by law, which term is a maximum of _____ years imprisonment in the penitentiary. I waive my right to make application for probation and request immediate sentence.

That I make an application for probation which will be considered by the court before sentence is pronounced. I understand the court may send me to ~~state prison~~ for a maximum of one years.

County Jail

Probation under the conditions to be set by the court. I understand that a violation of probation may cause the court to send me to the ~~penitentiary~~ for a maximum of one years on this case.

County Jail

This is a Joint Plea, i.e. conditioned on disposition of Co-Defendant's case. Sentencing to be set at the next court day after 100 calendar days from the taking of the plea.

- If by that date Defendant has made total restitution, defined to include:
1. All back taxes for the years 1985 through 1987 (Corporate and Individual), plus penalties and interest.
 2. All costs of investigation.
 3. And all costs of prosecution.

For stipulated amounts see computations attached, totaling \$44,208.73 (less, amount which might be paid on back taxes pursuant to Co-Defendant's plea) (plus, interest on delinquent taxes from 6/4/91).

When Defendant to be given a \$5,000.00 fine and placed on 3 years summary probation; the Court retaining the right to require the Defendant "to do up to one year" as a condition of probation.

On the other hand if by that date Defendant has failed to make total restitution, then Defendant to be sentenced and ordered to serve forthwith, one year in the County Jail plus make total restitution, as defined above, and in accordance with Section 13967 of the Government Code.

24928.93 +
15036.8 +
4243. =
44208.73

I understand that the court may make me pay a sum of money to the State Indemnity Fund, as part of my sentence (Section 13967 of the Government Code).

I have discussed the charge(s), the facts and the possible defenses with my attorney.

I offer my plea of "~~guilty~~ ^{N.C.}" freely and voluntarily and with full understanding of all the matters set forth in the pleading and in this form. No one has made any threats, used any force against myself, family or loved ones, or made any promises to me except as set out in this form, in order to convince me to plead guilty.

18. I offer to the court the following as the basis for my plea of ~~guilty~~ Nolo Contendere.

Factual Basis Franchise Tax Investigation Reports:

PEOPLE v. WEST; PEOPLE v. HARVEY (1979) 25 Cal.3d 754

I am pleading ~~guilty~~ ^{N.C.} to take advantage of a plea bargain.

My attorney will stipulate to a factual basis for my plea.

Other: _____

I have personally initialed each of the above boxes and discussed them with my attorney. I understand each and every one of the rights outlined above and I hereby waive and give up each of them in order to enter my plea to the above charge(s).

DATED: 8/14/91

SIGNED: [Signature]

Defendant

DEFENDANT'S ATTORNEY ONLY - I am attorney of record and I have explained each of the above rights to the defendant, and having explored the facts with him/her and studied his/her possible defenses to the charge(s), I concur in his/her decision to waive the above rights and to enter a plea of guilty. I further stipulate this document may be received by the court as evidence of defendant's intelligent waiver of these rights, and that it should be filed by the clerk as a permanent record of that waiver. No promises of a particular sentence or sentence recommendation have been made by myself or to my knowledge by the prosecuting attorney or the court which have not been fully disclosed in this form.

DATED: 8/14/91

SIGNED: [Signature]

Attorney

21.

FOR THE PEOPLE: Date: 8/14/91

SIGNED: [Signature]

DEPUTY DISTRICT ATTORNEY

Sam Williams
Special Agent

APPENDIX
SUMMARY - GROSS INCOME AND COMPUTATION OF TAX
Max R. and Marlene D. Moses
091326044MOSE

June 26, 1991

DESCRIPTION	1985	1986	1987	DESCRIPTION OF EVIDENCE	REFERENCE
INCOME					
Kaiser Permanente	\$243,658.00	\$277,761.00	\$276,988.00		
Interest Income	30.00	41.00	0.00		
Business Income	0.00	-6,606.00	0.00		
Partnership Income	-102,128.00	-104,903.00	-108,629.00		
Rental Income	-22,440.00	-25,905.00	0.00		
Capital Gain	0.00	56,745.00	0.00		
TOTAL INCOME	\$119,120.00	\$197,133.00	\$168,359.00		
LESS:					
Adjustments To Income					
Employee Business Expenses	3,346.00	3,070.00	0.00		
ADJUSTED GROSS INCOME	\$115,774.00	\$194,063.00	\$168,359.00		
LESS:					
Itemized Deductions	85,780.00	61,631.00	41,417.00		
TAXABLE INCOME	\$29,994.00	\$132,432.00	\$126,942.00		
TAX	\$761.00	\$11,133.00	\$3,460.00		
LESS:					
Exemption Credits	149.00	156.00	357.00		
ADD:					
PREFERENCE TAX	58.00	1,856.00	0.00		
TOTAL TAX LIABILITY	\$670.00	\$12,833.00	\$3,103.00		
LESS:					
Credits/Payments	1,182.11	2,447.00	2,000.00		
ADD:					
PENALTY					
Delinquent	\$167.50	\$611.75	\$1,775.75		
Demand	0.00	0.00	168.00		
Negligence	0.00	0.00	93.31		
Fraud	0.00	7,789.50	0.00		
TOTAL PENALTY	\$167.50	\$8,401.25	\$2,037.06		
ADD:					
INTEREST	\$344.61	\$11,246.75	\$3,717.05		
TOTAL TAX, PENALTY, INTEREST	\$0.00	\$30,034.00	\$12,857.11 = \$42,891.11		
LESS:					
Payment 05/30/91	\$0.00	\$12,833.00	\$7,103.00 = \$19,936.00		
BALANCE DUE	\$0.00	\$17,201.00	\$5,754.11 = \$22,955.11		

Sam Williams
Special Agent

APPENDIX
SUMMARY OF TOTAL INCOME AND COMPUTATION OF TAX
MOSES-HALL AND ASSOCIATES
0952695

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June 26, 1991

INCOME YEAR ENDING	1985	1986	DESCRIPTION OF EVIDENCE	REFERENCE
INCOME				
Gross Receipts	\$44,896.00	\$91,686.00		
Miscellaneous	569.00	0.00		
TOTAL INCOME	\$45,465.00	\$91,686.00		
LESS:				
Rent	5,148.00	5,616.00		
Taxes	51.00	250.00		
Interest	0.00	74.00		
Contributions	20.00	12.00		
Depreciation	878.00	878.00		
Advertising	0.00	10,336.00		
Other Deductions	34,361.00	56,757.00		
NET INCOME	\$5,007.00	\$17,763.00		
TAX - 9.6%	\$481.00	\$1,729.00		
PENALTY				
Delinquent	\$120.25	\$432.25		
Demand	120.25	0.00		
Negligence	0.00	0.00		
Estimate	32.67	89.58		
INTEREST				
To 06/14/91	\$426.21	\$1,203.61		
TOTAL TAX, PENALTY, & INTEREST	\$1,180.38	\$3,454.44 = \$4,634.82		
LESS:				
Payment 05/30/91	\$533.00	\$2,128.00 = \$2,661.00		
BALANCE DUE	\$647.38	\$1,326.44 = \$1,973.82		

CONTRACT BILLING OR
ESTIMATING WORKSHEET
(Reference GPM 0900)

BILL TO:	MAX R. AND MARLENE O. MOSES	CONTRACT NUMBER	JUNE 4, 1991
	CASE NO. SI 89 - 73	FOR PERIOD ENDING	
FELONY PROSECUTION CASE			

Direct Costs: (Computed by unit performing the service. Explain fully and furnish backup information.)

Personal Services : **FOR REIMBURSEMENT OF COSTS OF INVESTIGATION BY FRANCHISE TAX BOARD AS ORDERED BY LOS ANGELES COUNTY SUPERIOR COURT ON JUNE 5, 1991.**

COURT CASE NO.

$\frac{\$3,439}{173.33} \times 464 \text{ HOURS} = \$9,206.12$:	$\frac{\$3,792}{173.33} \times 83 \text{ HOURS} = \104.88	
Total Salaries and Wages		<u>\$9,311.00</u>	
Staff Benefits: Health (\$ <u>1.13</u> per Hour) x <u>547</u> TOTAL HOURS (SPB RULE .93)		<u>\$ 548.13</u>	
Staff Benefits: Other (<u>25.1</u> % of Salaries and Wages)		<u>\$2,337.06</u>	
		Total Personal Services	<u>\$12,196.19</u>

Identifiable Operating Expenses (postage, equipment, travel, training, printing, alterations, etc.)

Total 0.00

Other Than Incidental Use of Major Equipment (Explain)

Total 0.00

Overhead Costs:(Computed by Fiscal)

Administrative (<u>9.7</u> % of Personal Services)	<u>\$1,183.03</u>
General OE&E (<u>10.0</u> % of Personal Services)	<u>\$1,219.62</u>
Total	<u>\$2,402.65</u>
Subtotal	<u>\$14,598.84</u>

Other Costs (If applicable)

General Administrative Prorata (Subtotal X <u>3.8</u> %)	<u>\$437.97</u>
Attorney General's Services (Subtotal X <u>NONE</u> %)	
Total Bill or Estimate	<u>\$15,036.80</u>

APPENDIX 2

TOP STEP GRADE IYDDA BI-WEEKLY GROSS SALARY

MONTHLY:

Reg Earnings	\$7,681.27
County Contributions	<u>1,229</u>
	\$8,910.27

DAILY:

\$8,910.27 divided by 21 = \$424.30

BI-WEEKLY

\$424.30 times 10 = \$4,243.00

6/30/91 11:56 PM