# IN THE UNITED STATES DISTRICT COURT FOR THE SOUTHERN DISTRICT OF OHIO WESTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

Defendants.

**:**

**:** Case No.

**:**

**:** Senior Judge

**:**

**:**

**:**

**:**

**: DEFENDANT’S**

**: PROPOSED VOIR DIRE**

**:**

**:**

Defendant DEFENDANT’S NAME, through his undersigned counsel, requests that the following additional voir dire questions (identified in italics) be asked of the jury panel in addition to the questions that the Court regularly poses to prospective jurors (identified in bold). Where possible, Defendant DEFENDANT’S NAME has attempted to place his proposed voir dire questions in the same vicinity as the Court’s general inquiries:

1. **Does any prospective juror have any medical or physical disability that you feel would make it difficult to serve as a juror? Have any transportation problem?**
2. **Does any prospective juror have any prior knowledge or information about the offense the defendants are charged with that was gained from personal contacts or media accounts?**
3. *Have you read or heard anything about this case, on the Internet or other social media?*

Has anybody talk to you about this case?

# Does any prospective juror have any personal interest of any kind whatsoever in this case?

1. *Do you have any contractual or business dealings with the United States government or any of its agencies from which you might directly benefit?*
2. *Are you, or any member of your immediate family, an employee, past or present, of any federal, state, or local tax collection agency such as the IRS?*
3. *Is there anybody here, or any member of your immediate family, who has a business or personal relationship with any employee of a law enforcement agency, including any city, county or state police, or any other person involved in enforcing the law?*

# Does any prospective juror have any immediate family or personal situation which would render you unable to give this case your undivided attention?

1. **Does any prospective juror have any feeling, bias, or prejudice because the defendant has been charged with an offense against the United States of America?**
2. *Have you had any legal training or any experience in the legal profession or in a law office?*
3. *Have you had any accounting training, or training with respect to income taxes in general, or any experience in an accounting or tax-related profession?*

# Has any prospective juror formed or expressed any opinion as to the guilt or innocence of the defendant?

1. *Have you expressed any opinions about this case, even while sitting in the jury room today? Has anyone “texted,” “tweeted,” or posted anything on Facebook or some other social media outlet? If so, what was expressed?*

# Does any prospective juror have any relationship, either personal or professional, with any of the parties, counsel, or any witness?

1. *Do you know any of the IRS agents in this case?*

# Does any prospective juror have any feeling, thought, inclination, prejudice, or bias which might interfere with your full and impartial consideration of the evidence in favor of or against either the defendant or the government?

1. **Does any prospective juror have any reason of any nature whatsoever why you cannot hear, consider, and deliberate on the evidence that will be presented and render a verdict based solely on the evidence?**
2. **Has any member of the panel previously been selected to serve on a jury in either State or Federal Court? If so, would your prior experience have any effect or influence on your ability to serve as a fair and impartial juror in this case?**
3. *How long ago did you serve?*
4. *Was the jury able to arrive at a verdict? If so, what was the verdict?*

# Can you accept the law as the Court instructs you without any reservation whatsoever, and apply it to the facts in this case?

1. *Do you understand, and can you accept, that there is no burden on the defendant to testify, that he is not required to take the stand and tell his side of the story, and that under our justice system, if a defendant does not testify or present any evidence, you may not speculate or infer anything negative from that fact?*

# Does any prospective juror have any reservation with accepting the proposition that jurors are the sole judges of the facts and the Court is the sole judge of the law?

1. **If you are selected as a juror in this case, can you extend the presumption of innocence to this defendant; that is, can you presume this defendant to be innocent of the charge unless and until his guilt is established by proof beyond a reasonable doubt of his being guilty?**
2. *Do you believe that because the defendants have been charged in this case and have to come to trial to defend themselves, that it is more likely than not that they have done something wrong?*

# Are you, or any member of your immediate family, a member of a law enforcement agency, either at present or any time in the past?

1. *Does anyone have any police investigation training?*
2. *Have you or any member of your immediate family ever worked closely with any law enforcement agency that investigated a criminal offense? Please explain the circumstances.*
3. *Have you or any member of our immediate family ever been the victim of a crime, served as a witness for the prosecution, or participated in some related manner in a criminal case?*
4. *Have you, or any close family member, personally or through a business, ever declared bankruptcy?*
5. *Have you or anyone in your immediate family had to deal with a mental illness such as depression, or with alcohol or drug dependency issues?*
6. *Do you or any member of your immediate family or close personal friends have any strong feelings about the federal income tax laws in general? Please explain.*
7. *Do you feel it is wrong or unethical for taxpayers – whether they are individuals or corporations – to seek to avoid or reduce their tax liabilities under the prevailing and applicable tax laws?*
8. *Do you believe that U.S. corporations are not paying their fair share of taxes?*
9. *For those who answered “yes,” are lawyers and accountants who assist companies in attempting to lower their tax liabilities part of the problem in your view?*
10. *Does anyone believe that all tax shelters are illegal, and that when something is called or labeled a “tax shelter,” it is somehow wrong or bad?*
11. *Is there anything about the nature of this case – especially when considering our country’s national debt and the ongoing debate in Washington about raising tax rates – that makes you feel that tax charges should be prosecuted with extra vigor?*
12. *Have you or any member of your immediate family been an officer, director or executive of any business?*
13. *Have any of you ever incorporated a company?*
14. *Do you have an accountant or a tax lawyer prepare your tax returns? Has your experience been positive or negative? If negative, please explain.*
15. *Does anyone have any strong feelings for or against lawyers in general, like they are “too clever by half”?*
16. *If you are married, what does your spouse do for a living?*
17. *How long you have lived in the Cincinnati area?*
18. *Are any of you retired? If so, what did you do before you retired?*

# Cause Question: Would the fact that influence or interfere with your full and impartial consideration of the evidence either in favor of or against either the defendant or the government?

Respectfully submitted,

**s/** --- (admitted *pro hac vice*)

**-**-- (admitted *pro hac vice*)

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ADDRESS

[tel]

[fax]

Trial Attorney

--- (Ohio Bar No.)

ADDRESS

[tel]

Attorneys for Defendant DEFENDANT’S NAME

**CERTIFICATE OF SERVICE**

I hereby certify that on December 31, 2012, I electronically filed the foregoing with the Clerk of Court using the CM/ECF, which will send notification of such filing to all counsel of record for the Government and for Defendant DEFENDANT’S NAME.

**s/** --- (admitted *pro hac vice*)

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ADDRESS

[tel]

[fax]