

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

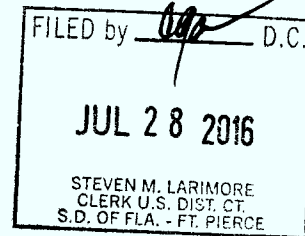
CASE NO. 16-14040-CR-MARRA/LYNCH

18 U.S.C. § 371
26 U.S.C. § 7206(2)
26 U.S.C. § 7206(1)

UNITED STATES OF AMERICA

v.

**EARL MOISE, and
SHAHAB SHAUKAT,
Defendants.**



INDICTMENT

The Grand Jury charges that:

INTRODUCTION

At all times relevant to this Indictment:

1. Defendant EARL MOISE resided in Palm Beach County, within the Southern District of Florida.
2. Defendant SHAHAB SHAUKAT resided in Palm Beach County, within the Southern District of Florida.
3. Defendants EARL MOISE and SHAHAB SHAUKAT were principals in "Tax R Us," a tax-return preparation business, and operated the Stuart, Florida, location, in Martin County, within the Southern District of Florida.
4. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.

5. Tax R Us was assigned an Electronic Filing Identification Number (“EFIN”) ending in -4166 on or about November 18, 2010. The EFIN is a unique number issued by the IRS, which allows a tax return preparation business to electronically file federal income tax returns with the IRS.

6. Defendant EARL MOISE applied for, and was assigned by the IRS, the Preparer Tax Identification Number (“PTIN”) ending in -2321 on or about October 14, 2010. The PTIN is a unique number issued by the IRS to paid tax return preparers.

7. Defendant SHAHAB SHAUKAT applied for, and was assigned by the IRS, the PTIN ending in -4425 on or about October 15, 2010.

COUNT ONE
(Conspiracy to Defraud the United States)

8. The factual allegations contained in Paragraphs 1 through 7 of the Introduction of this Indictment are realleged and incorporated herein as if copied verbatim.

9. From at least on or about August 4, 2010, the exact date being unknown to the Grand Jury, and continuing thereafter up to and including on or about March 20, 2013, in the Southern District of Florida, and elsewhere, the defendants,

**EARL MOISE and
SHAHAB SHAUKAT,**

did unlawfully, voluntarily, intentionally, and knowingly conspire, combine, confederate, and agree together and with each other and with other individuals both known and unknown to the Grand Jury to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful Government functions of the IRS in the ascertainment, computation, assessment, and collection of the revenue: to wit, income taxes.

OBJECT OF THE CONSPIRACY

10. It was the purpose and object of the conspiracy for the co-conspirators to unjustly enrich themselves by obtaining federal income tax refunds from the IRS to which they were not entitled.

MANNER AND MEANS

The manner and means by which the conspiracy was sought to be accomplished included, among others, the following:

11. Defendants EARL MOISE and SHAHAB SHAUKAT would and did agree to falsify items on client-taxpayers' federal income tax returns, including but not limited to, false education credits, false business income and expenses, and false filing status, in order to inflate refunds issued by the IRS.

12. Defendants EARL MOISE and SHAHAB SHAUKAT would and did collect preparation fees from clients of up to \$2,000 per federal income tax return filed.

13. Defendants EARL MOISE and SHAHAB SHAUKAT would and did take steps to conceal the existence of the conspiracy.

OVERT ACTS

In furtherance of the conspiracy, and to effect the objects thereof, at least one of the co-conspirators committed and caused to be committed, at Palm Beach and Martin Counties, in the Southern District of Florida, at least one of the following overt acts, among others:

14. On or about August 4, 2010, defendants EARL MOISE and SHAHAB SHAUKAT caused to be registered with the Florida Department of State, Division of Corporations, Tax R Us Palm Beach, Inc., listing SHAHAB SHAUKAT as president and EARL MOISE as vice-president.

15. On or about August 12, 2010, defendant SHAHAB SHAUKAT opened an account in the name of Tax R Us at TD Bank, with an account number ending in -8824.

16. On or about October 14, 2010, defendant EARL MOISE received the PTIN ending in -2321 from the IRS.

17. On or about October 15, 2010, defendant SHAHAB SHAUKAT received the PTIN ending in -4425 from the IRS.

18. In or about 2010 through in or about 2012, defendants EARL MOISE and SHAHAB SHAUKAT rented office space at the address of 661 S. Federal Highway, Suite H, Stuart, Florida, for the operation of Tax R Us.

19. On or about the date set forth below, defendants EARL MOISE and SHAHAB SHAUKAT prepared and filed, and caused to be prepared and filed, a false U.S. Individual Income Tax Return, Form 1040, in the name of each of the following individuals whose initials are listed below, reporting the false items, among others, listed below:

Paragraph	Taxpayer	Tax Year	Date of Filing	False Item(s)
19(a)	A.C.	2010	02/01/2011	1) Line 66, American Opportunity Credit (AOC) 2) Line 12, Business Income
19(b)	A.C.	2011	02/09/2012	1) Lines 1-5, Filing Status 2) Line 66, AOC 3) Line 12, Business Income
19(c)	B.G.	2010	02/18/2011	1) Lines 1-5, Filing Status 2) Line 66, AOC 3) Line 12, Business Income
19(d)	B.G.	2011	02/14/2012	1) Lines 1-5, Filing Status 2) Line 66, AOC 3) Line 12, Business Income
19(e)	C.G.	2010	01/18/2011	1) Line 66, AOC
19(f)	C.G.	2011	02/14/2012	1) Line 66, AOC
19(g)	C.G.	2012	02/16/2013	1) Line 66, AOC
19(h)	J.K.	2010	01/09/2011	1) Line 66, AOC 2) Line 6c, Dependents
19(i)	J.P.	2010	02/05/2011	1) Lines 1-5, Filing Status

Paragraph	Taxpayer	Tax Year	Date of Filing	False Item(s)
				2) Line 66, AOC
19(j)	J.P.	2011	02/07/2012	1) Lines 1-5, Filing Status 2) Line 66, AOC 3) Line 12, Business Income 4) Line 6c, Dependents
19(k)	K.E.	2010	02/23/2011	1) Lines 1-5, Filing Status 2) Line 66, AOC 3) Line 12, Business Income
19(l)	P.M.	2010	01/17/2011	1) Lines 1-5, Filing Status 2) Line 66, AOC
19(m)	P.M.	2011	01/19/2012	1) Lines 1-5, Filing Status 2) Line 66, AOC
19(n)	S.J.	2010	02/08/2011	1) Lines 1-5, Filing Status 2) Line 66, AOC
19(o)	S.S.	2010	01/26/2011	1) Line 66, AOC 2) Line 12, Business Income
19(p)	S.S.	2011	01/18/2012	1) Line 66, AOC 2) Line 12, Business Income
19(q)	S.S.	2012	02/15/2013	1) Line 66, AOC
19(r)	S.W.	2010	01/18/2011	1) Line 66, AOC
19(s)	S.W.	2011	02/01/2012	1) Line 66, AOC 2) Line 12, Business Income
19(t)	T.E.	2010	02/23/2011	1) Lines 1-5, Filing Status 2) Line 66, AOC 3) Line 12, Business Income
19(u)	T.S.	2010	01/06/2011	1) Line 66, AOC 2) Line 12, Business Income
19(v)	T.S.	2011	01/19/2012	1) Line 66, AOC 2) Line 12, Business Income
19(w)	W.F.	2010	01/20/2011	1) Lines 1-5, Filing Status 2) Line 12, Business Income
19(x)	W.F.	2011	01/23/2012	1) Lines 1-5, Filing Status 2) Line 66, AOC 3) Line 12, Business Income
19(y)	D.M.	2010	02/02/2011	1) Line 66, AOC 2) Line 12, Business Income
19(z)	D.M.	2011	02/13/2012	1) Line 66, AOC 2) Line 12, Business Income
19(aa)	E.G.	2010	01/28/2011	1) Line 66, AOC 2) Line 12, Business Income
19(ab)	K.J.	2010	02/07/2011	1) Line 66, AOC 2) Line 12, Business Income
19(ac)	K.J.	2011	02/14/2012	1) Line 66, AOC 2) Line 12, Business Income

Paragraph	Taxpayer	Tax Year	Date of Filing	False Item(s)
19(ad)	K.J.	2012	03/01/2013	1) Line 66, AOC 2) Line 12, Business Income
19(ae)	M.P.	2010	02/17/2011	1) Line 66, AOC 2) Line 12, Business Income
19(af)	M.P.	2011	02/18/2012	1) Line 66, AOC
19(ag)	V.G.	2011	01/19/2012	1) Line 66, AOC 2) Line 12, Business Income

All in violation of Title 18, United States Code, Section 371.

COUNTS TWO THROUGH TEN

(Aiding and Assisting in the Preparation of a False Return)

20. The factual allegations contained in Paragraphs 1 through 7 of the Introduction of this Indictment are realleged and incorporated herein as if copied verbatim.

21. On or about the dates set forth below, in Martin County, in the Southern District of Florida, the defendant,

EARL MOISE,

did willfully aid and assist in, and procure, counsel, and advise in the preparation and presentation under the internal revenue laws of false and fraudulent U.S. Individual Income Tax Returns, Forms 1040, for the tax years listed below, for the following taxpayers, which MOISE knew were false and fraudulent as to material matters, including, but not limited to, those described below:

Count	Taxpayer	Tax Year	Date of Filing	False Item(s)
2	K.E.	2010	02/23/2011	1) Lines 1-5, Filing Status 2) Line 66, AOC 3) Line 12, Business Income
3	P.M.	2010	01/17/2011	1) Lines 1-5, Filing Status 2) Line 66, AOC
4	P.M.	2011	01/19/2012	1) Lines 1-5, Filing Status 2) Line 66, AOC
5	S.S.	2010	01/26/2011	1) Line 66, AOC 2) Line 12, Business Income
6	S.S.	2011	01/18/2012	1) Line 66, AOC 2) Line 12, Business Income
7	S.S.	2012	02/15/2013	1) Line 66, AOC
8	T.E.	2010	02/23/2011	1) Lines 1-5, Filing Status 2) Line 66, AOC 3) Line 12, Business Income
9	T.S.	2010	01/06/2011	1) Line 66, AOC 2) Line 12, Business Income
10	T.S.	2011	01/19/2012	1) Line 66, AOC 2) Line 12, Business Income

In violation of Title 26, United States Code, Section 7206(2).

COUNTS ELEVEN THROUGH NINETEEN
(Aiding and Assisting in the Preparation of a False Return)

22. The factual allegations contained in Paragraphs 1 through 7 of the Introduction of this Indictment are realleged and incorporated herein as if copied verbatim.

23. On or about the dates set forth below, in Martin County, in the Southern District of Florida, the defendant,

SHAHAB SHAUKAT,

did willfully aid and assist in, and procure, counsel, and advise in the preparation and presentation under the internal revenue laws of false and fraudulent U.S. Individual Income Tax Returns, Forms 1040, for the tax years listed below, for the following taxpayers, which SHAUKAT knew were false and fraudulent as to material matters, including, but not limited to, those described below:

Count	Taxpayer	Tax Year	Date of Filing	False Item(s)
11	D.M.	2010	02/02/2011	1) Line 66, AOC 2) Line 12, Business Income
12	D.M.	2011	02/13/2012	1) Line 66, AOC 2) Line 12, Business Income
13	E.G.	2010	01/28/2011	1) Line 66, AOC 2) Line 12, Business Income
14	K.J.	2010	02/07/2011	1) Line 66, AOC 2) Line 12, Business Income
15	K.J.	2011	02/14/2012	1) Line 66, AOC 2) Line 12, Business Income
16	K.J.	2012	03/01/2013	1) Line 66, AOC 2) Line 12, Business Income
17	M.P.	2010	02/17/2011	1) Line 66, AOC 2) Line 12, Business Income
18	M.P.	2011	02/18/2012	1) Line 66, AOC
19	V.G.	2011	01/19/2012	1) Line 66, AOC 2) Line 12, Business Income

In violation of Title 26, United States Code, Section 7206(2).

COUNT TWENTY

(Making and Subscribing a False Return)

24. The factual allegations contained in Paragraphs 1 through 7 of the Introduction of this Indictment are realleged and incorporated herein as if copied verbatim.

25. On or about January 19, 2012, in Martin County, in the Southern District of Florida, the defendant,

EARL MOISE,

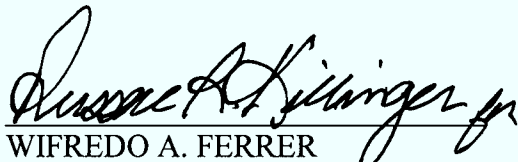
did willfully make and subscribe a false 2011 U.S. Individual Income Tax Return, Form 1040, which was verified by a written declaration that it was made under the penalties of perjury and which MOISE did not believe to be true and correct as to every material matter. That Form 1040, which was prepared and signed in the Southern District of Florida and was filed with the IRS, claimed, among other things, education credits and the Earned Income Credit, whereas, as

he then and there knew, the claimed education credit and Earned Income Credit and other items were false.

In violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL

Foreperson



WIFREDO A. FERRER
UNITED STATES ATTORNEY



MICHAEL P. HATZIMICHALIS
GREGORY P. BAILEY
SPECIAL ATTORNEYS
U.S. DEPARTMENT OF JUSTICE, TAX DIVISION

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

UNITED STATES OF AMERICA

CASE NO. _____

v.

CERTIFICATE OF TRIAL ATTORNEY*

EARL MOISE,
and
SHAHAB SHAUKAT,

Defendants. / Indictment Case Information:

Court Division: (Select One)

____ Miami ____ Key West
____ FTL ____ WPB X FTP

New Defendant(s) Yes X No ____
Number of New Defendants 2
Total number of counts 20

I do hereby certify that:

- I have carefully considered the allegations of the indictment, the number of defendants, the number of probable witnesses and the legal complexities of the Indictment/Information attached hereto.
- I am aware that the information supplied on this statement will be relied upon by the Judges of this Court in setting their calendars and scheduling criminal trials under the mandate of the Speedy Trial Act, Title 28 U.S.C. Section 3161.
- Interpreter: (Yes or No) No
List language and/or dialect _____
- This case will take 4 days for the parties to try.
- Please check appropriate category and type of offense listed below:

(Check only one)

(Check only one)

I	0 to 5 days	<u>X</u>	Petty	_____
II	6 to 10 days	_____	Minor	_____
III	11 to 20 days	_____	Misdem.	_____
IV	21 to 60 days	_____	Felony	<u>X</u>
V	61 days and over	_____		

6. Has this case been previously filed in this District Court? (Yes or No) No

If yes:

Judge: _____
(Attach copy of dispositive order)

Case No. _____

Has a complaint been filed in this matter? (Yes or No) No

If yes:

Magistrate Case No. _____

Related Miscellaneous numbers: _____

Defendant(s) in federal custody as of _____

Defendant(s) in state custody as of _____

Rule 20 from the _____ District of _____

Is this a potential death penalty case? (Yes or No) No

7. Does this case originate from a matter pending in the Northern Region of the U.S. Attorney's Office prior to October 14, 2003? _____ Yes X No

8. Does this case originate from a matter pending in the Central Region of the U.S. Attorney's Office prior to September 1, 2007? _____ Yes X No


GREGORY P. BAILEY
SPECIAL ATTORNEY

*Penalty Sheet(s) attached

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO. _____

PENALTY SHEET

Defendants' Names: EARL MOISE
SHAHAB SHAUKAT

COUNT	VIOLATION	U.S. CODE	MAX. PENALTY
1	Conspiracy to Defraud the United States	18:371	5 years imprisonment; \$250,000 fine; SR: 3 years; \$100 special assessment
2-19	Aiding and Assisting in the Preparation of a False Return	26:7206(2)	3 years imprisonment; \$100,000 fine; SR: 1 year; \$100 special assessment
20	Making and Subscribing a False Return	26:7206(1)	3 years imprisonment; \$100,000 fine; SR: 1 year; \$100 special assessment