

AUG 16 2016

US DISTRICT COURT
WESTERN DISTRICT OF NC

UNDER SEAL

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

UNITED STATES OF AMERICA,

v.

BILLY DARRYL FLOYD,
Defendant.

) DOCKET NO. 3:16-CR- 200-MOC
)

) BILL OF INDICTMENT
)

) Violations: 26 U.S.C. § 7212(a)
) 26 U.S.C. § 7206(1)
)

THE GRAND JURY CHARGES:

At times relevant to the Indictment:

1. The defendant, BILLY DARRYL FLOYD (FLOYD), was a resident of Monroe, North Carolina, within the Western District of North Carolina.

2. The Internal Revenue Service (IRS) was an agency of the United States Department of Treasury responsible for administering the tax laws of the United States, including the assessment and collection of taxes owed by its citizens and other entities.

COUNT ONE

26 U.S.C. § 7212(a)

(Attempt to Interfere with Administration of Internal Revenue Laws)

3. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 and 2 of the Bill of Indictment, and further alleges that:

4. From at least in or around October 2007 through at least September 2011, in the Western District of North Carolina, and elsewhere, the defendant, BILLY DARRYL FLOYD, did corruptly endeavor to obstruct and impede the due administration of the Internal Revenue laws by, among other acts, filing and causing to be filed false documents and tax returns with the

IRS and the United States Department of Treasury, attempting to prevent the sale of property seized by the IRS, and attempting to intimidate IRS employees.

CORRUPT ACTS

5. FLOYD committed corrupt acts, including but not limited to:

a. On or about October 11, 2007, FLOYD filed false Amended U.S. Individual Tax Returns, IRS Forms 1040X, for tax years 2000, 2001, and 2002, purporting to reduce his tax liability to zero.

b. On or about November 24, 2009, FLOYD filed a false Amended U.S. Individual Tax Return, IRS Form 1040X, for tax year 1999 purporting to reduce his tax liability to zero.

c. On or about August 31, 2010, FLOYD interrupted the IRS sale of 6620 Waxhaw Highway, Mineral Springs, North Carolina, by telling potential buyers that the sale was illegal and the buyer would not have good title to the property.

d. On or about August 31, 2010, FLOYD attempted to intimidate potential buyers of the property at 6620 Waxhaw Highway, Mineral Springs, North Carolina, by asking for their names and threatening to sue any buyer of that property.

e. On or about August 31, 2010, FLOYD attempted to intimidate IRS employees conducting the sale of 6620 Waxhaw Highway, Mineral Springs, North Carolina, by threatening to follow them to their vehicles following the attempted sale of 6620 Waxhaw Highway, Mineral Springs, North Carolina.

f. On or about October 18, 2010, FLOYD attempted to interfere with continued

IRS attempts to sell the property located at 6620 Waxhaw Highway, Mineral Springs, North Carolina, by filing a lien against the property with the Union County, North Carolina Register of Deeds.

g. On or about October 22, 2010, FLOYD filed false Amended U.S. Individual Income Tax Returns, IRS Forms 1040X, for tax years 1999, 2000, 2001, 2002, and 2003 purporting to reduce his tax liability to zero in each year.

h. On or about March 20, 2011, FLOYD sent to the IRS a fictitious "Surety Bond" in the amount of \$60,939.19, which falsely purported to satisfy a portion of taxes due and owing by FLOYD to the IRS for 1999 and 2002.

i. On or about March 20, 2011, FLOYD sent to the IRS a fictitious "Surety Bond" in the amount of \$43,358.92, which falsely purported to satisfy a portion of taxes due and owing by FLOYD to the IRS for 2000, 2001, 2002, and 2003.

j. On or about March 20, 2011, FLOYD sent to the IRS a fictitious "Surety Bond" in the amount of \$312,661.97, which falsely purported to satisfy a portion of taxes due and owing by FLOYD to the IRS for 1999, 2000, 2001, 2002, and 2003.

k. On or about March 20, 2011, FLOYD sent to the IRS a fictitious "Surety Bond" in the amount of \$112,813.50, which falsely purported to satisfy a portion of taxes due and owing by FLOYD to the IRS for 1999, 2000, and 2001.

l. On or about March 20, 2011, FLOYD sent to the IRS a fictitious "Surety Bond" in the amount of \$5,000.00, which falsely purported to satisfy a portion of taxes due and owing by FLOYD to the IRS for 2007.

m. On or about May 16, 2011, FLOYD sent to the IRS a fictitious "Surety

Bond” in the amount of \$17,087.37, which falsely purported to satisfy a portion of taxes due and owing by FLOYD to the IRS.

All in violation of Title 26, United States Code, Section 7212(a).

COUNT TWO
26 U.S.C. § 7206(1)
(False Return)

6. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 and 2 of the Bill of Indictment, and further alleges that:

7. On or about October 22, 2010, in the Western District of North Carolina, the defendant, BILLY DARRYL FLOYD, did willfully make and subscribe an Amended U.S. Individual Tax Return, IRS Form 1040X for tax year 1999, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That the Amended U.S. Individual Tax Return, IRS Form 1040X for tax year 1999, which was prepared and signed in the Western District of North Carolina and was filed with the Internal Revenue Service, stated that taxable income was \$0, whereas, as he then and there knew his taxable income was significantly greater than the reported amount.

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

COUNT THREE
26 U.S.C. § 7206(1)
(False Return)

8. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 and 2 of the Bill of Indictment, and further alleges that:

9. On or about October 22, 2010, in the Western District of North Carolina, the

defendant, BILLY DARRYL FLOYD, did willfully make and subscribe an Amended U.S. Individual Tax Return, IRS Form 1040X for tax year 2000, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That the Amended U.S. Individual Tax Return, IRS Form 1040X for tax year 2000, which was prepared and signed in the Western District of North Carolina and was filed with the Internal Revenue Service, stated that taxable income was \$0, whereas, as he then and there knew his taxable income was significantly greater than the reported amount.

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

COUNT FOUR
26 U.S.C. § 7206(1)
(False Return)

10. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 and 2 of the Bill of Indictment, and further alleges that:

11. On or about October 22, 2010, in the Western District of North Carolina, the defendant, BILLY DARRYL FLOYD, did willfully make and subscribe an Amended U.S. Individual Tax Return, IRS Form 1040X for tax year 2001, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That the Amended U.S. Individual Tax Return, IRS Form 1040X for tax year 2001, which was prepared and signed in the Western District of North Carolina and was filed with the Internal Revenue Service, stated that taxable income was \$0, whereas, as he then and there knew his taxable income was significantly greater than the reported amount.

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

COUNT FIVE
26 U.S.C. § 7206(1)
(False Return)

12. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 and 2 of the Bill of Indictment, and further alleges that:

13. On or about October 22, 2010, in the Western District of North Carolina, the defendant, BILLY DARRYL FLOYD, did willfully make and subscribe an Amended U.S. Individual Tax Return, IRS Form 1040X for tax year 2002, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That the Amended U.S. Individual Tax Return, IRS Form 1040X for tax year 2002, which was prepared and signed in the Western District of North Carolina and was filed with the Internal Revenue Service, stated that taxable income was \$0, whereas, as he then and there knew his taxable income was significantly greater than the reported amount.

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

COUNT SIX
26 U.S.C. § 7206(1)
(False Return)

14. The Grand Jury realleges and incorporates by reference herein all of the allegations contained in paragraphs 1 and 2 of the Bill of Indictment, and further alleges that:

15. On or about October 22, 2010, in the Western District of North Carolina, the defendant, BILLY DARRYL FLOYD, did willfully make and subscribe an Amended U.S. Individual Tax Return, IRS Form 1040X for tax year 2003, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That the Amended U.S. Individual Tax Return, IRS

Form 1040X for tax year 2003, which was prepared and signed in the Western District of North Carolina and was filed with the Internal Revenue Service, stated that taxable income was \$0, whereas, as he then and there knew his taxable income was significantly greater than the reported amount.

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

A True Bill



JILL WESTMORELAND ROSE
UNITED STATES ATTORNEY

A handwritten signature in black ink, appearing to read "G.P.B.", written over a horizontal line.

GREGORY P. BAILEY
TRIAL ATTORNEY
U.S. DEPARTMENT OF JUSTICE, TAX DIVISION

UNDER SEAL

NEW CRIMINAL CASE COVER SHEET

U. S. DISTRICT COURT

(To be used for all new Bills of Indictments and Bills of Information)

CASE SEALED: YES NO DOCKET NUMBER: 3:16CR200

If case is to be sealed, a Motion to Seal and proposed Order must be attached.)

CASE NAME :US vs BILLY DARRYL FLOYD

COUNTY OF OFFENSE : Union

RELATED CASE INFORMATION :

Magistrate Judge Case Number :

Search Warrant Case Number :

Miscellaneous Case Number :

Rule 20b :

SERVICE OF PROCESS : Arrest Warrant

U.S.C. CITATIONS (Mark offense carrying greatest weight): Petty Misdemeanor Felony

26 U.S.C. 7212(a) 26 U.S.C. 7206(1)

JUVENILE: Yes No

ASSISTANT U. S. ATTORNEY : Bailey, Gregory

VICTIM/WITNESS COORDINATORS:

INTERPRETER NEEDED : N/A

LIST LANGUAGE AND/OR DIALECT:

REMARKS AND SPECIAL INSTRUCTIONS: