

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF KANSAS  
(Kansas City Docket)**

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**v.**

**GEOFFREY ROTICH**

**Defendant.**

**Case No.** 16-20080-CM/DJW

**INDICTMENT**

The Grand Jury charges:

**INTRODUCTION**

At all times relevant to this Indictment, unless otherwise indicated:

**Background**

1. The defendant Geoffrey Rotich owned and operated Inventax, a tax return preparation business, which was located in Shawnee, Kansas.
2. Through Inventax, Geoffrey Rotich prepared and caused the preparation of U.S. Individual Income Tax Returns, Forms 1040 and 1040A (“Forms 1040” and “Forms 1040A”) and related Internal Revenue Service (“IRS”) schedules and forms for submission to the IRS.

**Tax**

3. Forms 1040 and Forms 1040A were individual income tax returns, which taxpayers submit to the IRS on a yearly basis, wherein taxpayers report items including income, certain expenses, and tax.

4. A Schedule A, “Itemized Deductions” (“Schedule A”) was an IRS form used by taxpayers to claim certain permissible deductions from taxable income. Deductions to be claimed on a Schedule A include, among other things: gifts to charity, job-related and other miscellaneous expenses.

5. The American Opportunity Credit was a tax credit related to education expenses claimed on a Form 8863.

6. The information on Schedule A and Form 8863 were included as part of the calculation of the tax liability on Forms 1040 and 1040A.

#### Bankruptcy

7. On February 27, 2012, the defendant Geoffrey Rotich filed for bankruptcy in the United States Bankruptcy Court for the District of Kansas, Case No. 12-20450.

8. As part of the bankruptcy process, the debtor files a bankruptcy petition, bankruptcy schedules, and a statement of financial affairs.

9. Section 18 of the “Statement of Financial Affairs” of the bankruptcy petition required the debtor to list all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity within six years immediately preceding the commencement of the bankruptcy case.

10. “Schedule B – Personal Property” of the bankruptcy petition required the debtor to list all personal property of the debtor of whatever kind, including in paragraph 2 of this Schedule, all checking, savings, or other financial accounts, and in paragraph 13, stock and interests in incorporated and unincorporated businesses.

Marriage and Immigration

11. On or about June 15, 2007, Geoffrey Rotich entered into a marriage with an individual named T.S. whose full name is known to the grand jury.
12. On or about May 27, 2008, T.S. filed a Form I-130 (Petition for Alien Relative) on behalf of Geoffrey Rotich with U.S. Citizenship and Immigration Services.
13. On or about October 13, 2010, Geoffrey Rotich and T.S. filed a Form I-751 (Petition to Remove Conditions on Residence) with U.S. Citizenship and Immigration Services.
14. On or about July 18, 2011, Geoffrey Rotich filed a Form N-400 (Application for Naturalization) with U.S. Citizenship and Immigration Services.
15. On or about October 19, 2011 the Form N-400 was approved by U.S. Citizenship and Immigration Services.

**COUNTS 1 THROUGH 9**

26 U.S.C. § 7206(2) – Aiding and Assisting  
in the Preparation and Presentation of False Income Tax Returns

16. Paragraphs 1 through 6 are incorporated and realleged herein.
17. On or about the dates specified in the table below, in the District of Kansas and elsewhere, the defendant,

**GEOFFREY ROTICH,**

willfully aided and assisted in, procured, counseled, and advised the preparation and presentation of Individual Income Tax Returns, Forms 1040 and 1040A, to the Internal Revenue Service, for the taxpayers identified in the table below by initials, and whose names are known to the grand jury, for the calendar years identified in the table below. The returns were false and fraudulent as to material matters, as set forth in the table below, and the defendant then and there knew the returns were false and fraudulent as to these material matters.

<u>Count</u>	<u>Date of Preparation</u>	<u>Taxpayer</u>	<u>Year</u>	<u>False Item(s)</u>
1	March 27, 2012	T.B.	2011	<ul style="list-style-type: none"> <li>a) Form 8863 – Line 1(c) – Qualified Expenses – \$1,015</li> <li>b) Schedule A – Line 21 – Unreimbursed Employee Expenses – \$6,070</li> </ul>
2	March 6, 2013	T.B.	2012	<ul style="list-style-type: none"> <li>a) Form 8863 – Line 27 – Adjusted Qualified Education Expenses – \$1,850</li> <li>b) Schedule A – Line 21 – Unreimbursed Employee Expenses – \$5,168</li> </ul>
3	February 8, 2012	Z.G.	2011	<ul style="list-style-type: none"> <li>a) Form 8863 – Line 1(c) – Qualified Expenses – \$4,000</li> <li>b) Schedule A – Line 16 – Gifts by Cash or Check – \$7,915</li> <li>c) Schedule A – Line 21 – Unreimbursed Employee Expenses – \$11,441</li> <li>d) Schedule A – Line 23 – Other Expenses – \$3,501</li> </ul>
4	March 12, 2013	Z.G.	2012	<ul style="list-style-type: none"> <li>a) Form 8863 – Line 27 – Adjusted Qualified Education Expenses – \$4,000</li> <li>b) Schedule A – Line 1 – Medical and Dental Expenses – \$10,790</li> <li>c) Schedule A – Line 16 – Gifts by Cash or Check – \$6,480</li> </ul>

				<p>d) Schedule A – Line 17 – Other than by Cash or Check – \$499</p> <p>e) Schedule A – Line 21 – Unreimbursed Employee Expenses – \$3,979</p> <p>f) Schedule A – Line 23 – Other Expenses – \$201</p>
5	February 27, 2012	P.M.	2011	a) Schedule A – Line 23 – Other Expenses – \$6,725
6	April 15, 2013	P.M. J.M.	2012	<p>a) Schedule A – Line 16 – Gifts by Cash or Check – \$9,400</p> <p>b) Schedule A – Line 23 – Other Expenses – \$3,088</p>
7	February 9, 2012	F.N.	2011	<p>a) Schedule A – Line 16 – Gifts by Cash or Check – \$1,250</p> <p>b) Schedule A – Line 23 – Other Expenses – \$1,250</p>
8	February 13, 2013	F.N.	2012	<p>a) Schedule A – Line 16 – Gifts by Cash or Check – \$4,200</p> <p>b) Schedule A – Line 17 – Other than by Cash or Check – \$499</p> <p>c) Schedule A – Line 23 – Other Expenses – \$4,338</p>
9	February 1, 2012	S.W.	2011	a) Form 8863 – Line 1(c) – Qualified Expenses – \$4,000

Each was in violation of Title 26, United States Code, Section 7206(2).

**COUNT 10**

18 U.S.C. § 152(3) – False Bankruptcy Declaration

18. Paragraphs 7 through 10 are incorporated and realleged herein.

19. On or about February 27, 2012, in the District of Kansas and elsewhere, the defendant,

**GEOFFREY ROTICH,**

knowingly and fraudulently made a material false declaration, certificate and verification under the penalty of perjury pursuant to Section 1746 of Title 28, in and in relation to a case under Title 11, *In re: Geoffrey Kipchumba Rotich*, United States Bankruptcy Court for the District of Kansas, Case No. 12-20450 by:

- a) not disclosing his interest in Inventax in Section 18 of the “Statement of Financial Affairs” of the bankruptcy petition;
- b) not disclosing his interest in Inventax in paragraph 13 of “Schedule B – Personal Property” of the bankruptcy petition; and
- c) not disclosing all bank accounts in paragraph 2 of “Schedule B – Personal Property” of the bankruptcy petition.

This was all in violation of Title 18, United States Code, Section 152(3).

**COUNT 11**

18 U.S.C. § 152(2) – False Statement Under Oath

20. Paragraphs 7 through 10 are incorporated and realleged herein.

21. On or about March 22, 2012, in the District of Kansas and elsewhere, the defendant,

**GEOFFREY ROTICH,**

knowingly and fraudulently made false material statements under oath before the case trustee at a meeting of creditors in and in relation to a case under Title 11, *In re: Geoffrey Kipchumba*

*Rotich*, United States Bankruptcy Court for the District of Kansas, Case No. 12-20450, by:

- a) falsely testifying that the information in the voluntary petition, schedules and related statements was true and correct;
- b) falsely testifying that there were not any errors or omissions in the bankruptcy petition, schedules and related statements; and
- c) falsely testifying that he had identified all of his assets in the bankruptcy petition, schedules and related statements.

This was all in violation of Title 18, United States Code, Section 152(2).

**COUNT 12**

18 U.S.C. § 1425(b) – Unlawful Procurement of Citizenship or Naturalization

22. Paragraphs 11 through 15 are incorporated and realleged herein.

23. On or about July 18, 2011 in the District of Kansas and elsewhere, the defendant

**GEOFFREY ROTICH,**

knowingly applied for and procured and obtained naturalization and citizenship to which he was not entitled, in that the defendant did apply for and receive naturalization by representing and causing to be represented on the N-400 Application for Naturalization:

- a) falsely representing in Part 2, Section B that he had been a lawful permanent resident of the United States for at least three years, and that he had been married to and living with the same U.S. citizen for the last three

years, when in truth and fact, the defendant had entered into a fraudulent marriage to T.S. and he had not lived with T.S. for the previous three years;

- b) falsely representing in Part 9, Sections A and B that he had no sons or daughters, when in truth and fact, the defendant had a son with initials I.R. and a daughter with initials C.R. whose full names are known to the grand jury;
- c) falsely responding “no” to Part 10, Section D, Question 23 asking “Have you ever given false or misleading information to any U.S. Government official while applying for any immigration benefit or to prevent deportation, exclusion or removal?” when in truth and fact, on or about October 4, 2010, the defendant petitioned to remove conditions on residence on Department of Homeland Security Form I-751 on the basis of his fraudulent marriage to T.S.; and
- d) falsely responding “no” to Part 10, Section D, Question 24 asking “Have you ever lied to any U.S. Government official to gain entry or admission into the United States?” when in truth and fact, on or about October 4, 2010, the defendant petitioned to remove conditions on residence on Department of Homeland Security Form I-751 on the basis of his fraudulent marriage to T.S.

This was all in violation of Title 18, United States Code, Section 1425(b).

A TRUE BILL.

Dated: September 7, 2016

s/Foreperson \_\_\_\_\_

s/ D. Christopher Oakley, #19248  
John T. Mulcahy, # 670606 (Massachusetts) for  
THOMAS E. BEALL  
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(It is requested that trial of the above captioned case be held in Kansas City, Kansas.)



PENALTIES

Cts. 1-9, 26 U.S.C. §7206(2) – Aiding and Assisting in the Preparation and Presentation of False Income Tax Returns

NMT 3 years imprisonment  
NMT \$250,000 fine  
NMT 1 year Supervised Release  
\$100 Special Assessment  
Costs of Prosecution

Ct. 10, 18 U.S.C. §152(3) – False Bankruptcy Declaration  
Ct. 11, 18 U.S.C. §152(2) – False Statement under Oath

NMT 5 years imprisonment  
NMT \$250,000 fine  
NMT 3 years Supervised Release  
\$100 Special Assessment

Ct. 12, 18 U.S.C. § 1425 – Unlawful Procurement of Citizenship or Naturalization

NMT 10 years imprisonment  
NMT \$250,000 fine  
NMT 3 years Supervised Release  
\$100 Special Assessment