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U.S. MAGISTRATE JUDGE

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12
 13 **UNITED STATES DISTRICT COURT
 DISTRICT OF NEVADA**

14 UNITED STATES OF AMERICA,

15 Plaintiff,

16 v.

17 BRANDON CASUTT,

18 Defendant.

Case No. 2:20-mj-666-BNW

SEALED COMPLAINT for violations of:
 Title 18, United States Code, Section 1014
 – False Statement to a Financial Institution;

Title 18, United States Code, Section 1343
 – Wire Fraud;

Title 18, United States Code, Section
 1344(2) – Bank Fraud;

Title 18, United States Code, Section
 1956(a)(1)(B)(i) – Concealment Money
 Laundering;

Title 18, United States Code, Section 1957
 – Engaging in Transactions in Unlawful
 Proceeds

1 Before the Honorable Brenda Weksler, United States Magistrate Judge, Las Vegas,
2 Nevada, the undersigned being first duly sworn states:

3 Count One

4 (False Statement to a Financial Institution)

5 On or about May 13, 2020, in the State and Federal District of Nevada,

6 **BRANDON CASUTT,**

7 defendant herein, knowingly made a false statement and report for the purposes of
8 influencing the action of a financial institution, whose accounts were insured by the Federal
9 Deposit Insurance Corporation, upon an application, agreement, and loan, to wit: false
10 statements on a Borrower Application Form for a \$349,775 loan under the Paycheck
11 Protection Program from Financial Institution A about the number of employees and the
12 amount of monthly payroll for CASUTT's business Sky DeSign, in violation of Title 18,
13 United States Code, Section 1014.

14 Count Two

15 (Wire Fraud)

16 On or about June 4, 2020, in the State and Federal District of Nevada,

17 **BRANDON CASUTT,**

18 defendant herein, having devised a scheme and artifice to defraud the Small Business
19 Administration of Economic Injury Disaster loan funds, and to obtain money and property
20 by means of false and fraudulent pretenses, representations, and promises, did, for the
21 purpose of executing the scheme and artifice, transmit and cause to be transmitted by means
22 of wire, radio, and television communication in interstate and foreign commerce, writings,
23 signs, signals, pictures, and sounds, to wit: an interstate wire transfer in the amount of
24 \$149,990 from the Small Business Administration in Colorado to a bank account at Wells

1 Fargo held in the name of Skyler’s C.F. Foundation in Nevada, in violation of Title 18,
2 United States Code, Section 1343.

3 Count Three

4 (Bank Fraud)

5 On or about May 15, 2020, in the State and Federal District of Nevada,

6 **BRANDON CASUTT,**

7 defendant herein, knowingly executed a scheme and artifice to obtain the moneys, funds,
8 credits, assets, securities, and property owned by and under the custody and control of
9 Financial Institution A, to wit: CASUTT caused the disbursement of a \$349,775 Paycheck
10 Protection Program loan from Financial Institution A to a Wells Fargo bank account
11 ending in 4506 held in CASUTT’s name, in violation of Title 18, United States Code,
12 Section 1344(2).

13 Count Four

14 (Concealment Money Laundering)

15 On or about June 5, 2020, in the State and Federal District of Nevada,

16 **BRANDON CASUTT,**

17 defendant herein, conducted a financial transaction involving the proceeds of specified
18 unlawful activity, that is, bank fraud, in violation of Title 18, United States Code, Section
19 1344, as alleged in Count Three, knowing that the property involved represented the
20 proceeds of unlawful activity and knowing that the transaction was designed in whole and
21 in part to conceal and disguise the nature, the location, the source, the ownership, and the
22 control of the unlawful proceeds, to wit: CASUTT caused the deposit of two checks made
23 out to Family Member B in the amounts of \$8,330 each, with the memo lines “pandemic
24 pay” and “back pay,” drawn on Wells Fargo bank account ending in 4506 into Wells Fargo

1 bank account ending in 2821, held by Family Member B, who was not in fact an employee
2 of CASUTT's business Sky DeSign, in violation of Title 18, United States Code, Sections
3 1956(a)(1)(B)(i) and 2.

4 Count Five

5 (Engaging in Transactions in Unlawful Proceeds)

6 On or about June 23, 2020, in the State and Federal District of Nevada,

7 **BRANDON CASUTT,**

8 defendant herein, knowingly engaged in a monetary transaction in criminally derived
9 property of a value greater than \$10,000 that was in fact derived from specified unlawful
10 activity, that is, wire fraud, in violation of Title 18, United States Code, Section 1343, as
11 alleged in Count Two, and bank fraud, in violation of Title 18, United States Code, Section
12 1344, as alleged in Count Three, to wit: CASUTT initiated a wire transfer in the amount of
13 \$388,859.03 from Wells Fargo bank account ending in 1455, held in the name of Skyler's
14 C.F. Foundation, to an account at U.S. Bank held in the name of Title Company A for the
15 purchase of Residence A in Henderson, Nevada, all in violation of Title 18, United States
16 Code, Section 1957.

17 PROBABLE CAUSE

18 Complainant, Kirk Miller, states the following as and for probable cause.

19 INTRODUCTION

20 1. I make this statement in support of a criminal complaint charging
21 BRANDON CASUTT with violations of Title 18, United States Code, Section 1014 (False
22 Statements to a Financial Institution); Title 18, United States Code, Section 1343 (Wire
23 Fraud); Title 18, United States Code, Section 1344 (Bank Fraud); Title 18, United States
24

1 Code, Section 1956(a)(1)(B)(i) (Concealment Money Laundering); and Title 18, United
2 States Code, Section 1957 (Engaging in Transactions in Unlawful Proceeds).

3 2. I have been a Special Agent with the United States Department of Treasury,
4 Internal Revenue Service, Criminal Investigation (hereinafter, "IRS-CI"), since October
5 2001. During my eighteen years as a Special Agent with IRS-CI, I have received extensive
6 training and have conducted several investigations with respect to tax crimes, financial
7 crimes, money laundering and other criminal violations. I have participated in
8 approximately six months of training at the Federal Law Enforcement Training Center in
9 Glynco, Georgia, which included evaluating probable cause, executing search warrants, and
10 examining the personal and business records of individuals and corporations for federal
11 criminal tax violations. In addition, I have participated in the execution of federal search
12 warrants for evidence of financial, tax, and other crimes. I have studied and received
13 training on a variety of law enforcement and criminal investigator methods, Bank Secrecy
14 Act violations, tax crime issues, asset forfeiture and money laundering related crimes,
15 including search and seizure methods, violations of the Internal Revenue Laws, and
16 Internal Revenue Service ("IRS") procedures and policies in criminal investigations. I am
17 currently assigned to the Financial Crimes Taskforce operated by IRS-CI. As part of my
18 assignment with the FCTF, I investigate possible money laundering, structuring, and Bank
19 Secrecy act violations.

20 3. The statements contained in this Criminal Complaint are based on my
21 training, experience and background as a Special Agent, my personal knowledge of the
22 ongoing investigation, as well as information provided to me by other law enforcement
23 agents and individuals with knowledge of this matter. This statement is intended to show
24

1 merely that there is sufficient probable cause for the charges in the Criminal Complaint and
2 does not set forth all my knowledge about this matter.

3 **Payroll Protection Program**

4 4. The Coronavirus Aid, Relief, and Economic Security (“CARES”) Act is a
5 federal law enacted in or around March 2020 and designed to provide emergency financial
6 assistance to the millions of Americans who are suffering the economic effects caused by the
7 COVID-19 pandemic. One source of relief provided by the CARES Act was the
8 authorization of up to \$349 billion in forgivable loans to small businesses for job retention
9 and certain other expenses, through a program referred to as the Paycheck Protection
10 Program (“PPP”). In or around April 2020, Congress authorized over \$300 billion in
11 additional PPP funding.

12 5. In order to obtain a PPP loan, a qualifying business must submit a PPP loan
13 application, which is signed by an authorized representative of the business. The PPP loan
14 application requires the business (through its authorized representative) to acknowledge the
15 program rules and make certain affirmative certifications in order to be eligible to obtain the
16 PPP loan. In the PPP loan application, the small business (through its authorized
17 representative) must state, among other things, its: (a) average monthly payroll expenses;
18 and (b) number of employees. These figures are used to calculate the amount of money the
19 small business is eligible to receive under the PPP. In addition, businesses applying for a
20 PPP loan must provide documentation showing their payroll expenses.

21 6. A PPP loan application must be processed by a participating lender, such as a
22 financial institution. If a PPP loan application is approved, the participating lender funds
23 the PPP loan using its own monies, which are 100% guaranteed by the Small Business
24 Administration (“SBA”). Data from the application, including information about the

1 borrower, the total amount of the loan, and the listed number of employees, is transmitted
2 by the lender to the SBA in the course of processing the loan.

3 7. PPP loan proceeds must be used by the business on certain permissible
4 expenses—payroll costs, interest on mortgages, rent, and utilities. The PPP allows the
5 interest and principal on the PPP loan to be entirely forgiven if the business spends the loan
6 proceeds on these expense items within a designated period of time and uses a certain
7 percentage of the PPP loan proceeds on payroll expenses.

8 **The Economic Injury Disaster Relief Program**

9 8. The Economic Injury Disaster Loan (“EIDL”) program is a SBA program
10 that provides low-interest financing to small businesses, renters, and homeowners in regions
11 affected by declared disasters.

12 9. Another source of relief provided by the CARES Act was the authorization
13 for the U.S. Small Business Administration SBA to provide EIDLs of up to \$2 million to
14 eligible small businesses experiencing substantial financial disruption due to the COVID-19
15 pandemic. In addition, the CARES Act authorized the SBA to issue advances of up to
16 \$10,000 to small businesses within three days of applying for an EIDL. The amount of the
17 advance is determined by the number of employees the applicant certifies having. The
18 advances do not have to be repaid.

19 10. In order to obtain an EIDL and advance, a qualifying business must submit
20 an application to the SBA and provide information about its operations, such as the number
21 of employees, gross revenues for the 12-month period preceding the disaster, and cost of
22 goods sold in the 12-month period preceding the disaster. In the case of EIDLs for COVID-
23 19 relief, the 12-month period was that preceding January 31, 2020. The applicant must
24

1 also certify that all the information in the application is true and correct to the best of the
2 applicant's knowledge.

3 11. EIDL applications are submitted directly to the SBA and processed by the
4 agency with support from a government contractor, Rapid Finance. The amount of the
5 loan, if the application is approved, is determined based, in part, on the information
6 provided by the application about employment, revenue, and cost of goods, as described
7 above. Any funds issued under an EIDL or advance are issued directly by the SBA. EIDL
8 funds can be used for payroll expenses, sick leave, production costs, and business
9 obligations, such as debts, rent, and mortgage payments. If the applicant also obtains a loan
10 under the PPP, the EIDL funds cannot be used for the same purpose as the PPP funds.

11 **Overview of Fraudulent Scheme**

12 12. As detailed below, from approximately April 2020 until the present,
13 CASUTT has perpetrated a scheme to defraud the SBA and Financial Institution A, a bank
14 insured by the Federal Deposit Insurance Corporation with headquarters in Fort Lee, New
15 Jersey, by obtaining monies through submitting false applications for EID and PPP loans, in
16 which he misrepresented the number of employees and the amount of revenue and payroll
17 his companies had while diverting the loan proceeds to, among other things, purchase a
18 home.

19 **The Fraudulent Scheme**

20 **Misrepresentations on EIDL Application**

21 13. On or about April 2, 2020, CASUTT submitted an electronic EIDL
22 application to the SBA in the name of Skyler's C.F. Foundation. CASUTT listed himself as
23 the CEO of the organization and his wife, Family Member A, as the accountant of the
24 organization and a co-guarantor for the loan. Records from Financial Institution A show

1 that the application was submitted from the Internet Protocol (IP) address 24.253.75.61.
2 This IP address belongs to Cox Communications. Records provided by Cox show that on
3 or about April 2, 2020, the IP address was assigned to an account registered in the name of
4 Family Member A.

5 14. On the application, CASUTT made the following misrepresentations:

6 a. CASUTT falsely listed \$600,000 as the amount of revenue that the
7 Foundation had for the 12 months preceding January 31, 2020. Other records indicate that
8 statement is false. For example, I have reviewed the bank account records for an account
9 ending in 1455 at Wells Fargo (hereinafter “the x1455 Account”), which is the account
10 CASUTT designated on the EIDL application to receive loan proceeds. Records show
11 CASSUTT is the only signatory for the x1455 Account, which was opened in the name of
12 Skyler’s C.F. Foundation. In the year preceding January 31, 2020, Skyler’s C.F.
13 Foundation had approximately \$15,000 in deposits into its bank account, which is
14 inconsistent with revenue of \$600,000. I have not identified another bank account for
15 Skyler’s C.F. Foundation that was open during 2019.¹

16 b. CASUTT falsely stated Skyler’s C.F. Foundation employed 32 people.
17 There is reason to believe the statement was false for at least three reasons: First, a query to
18 the Nevada Department of Employment, Training and Rehabilitation showed that they had
19 no records of any payments for unemployment insurance by Skyler’s C.F. Foundation.
20 Employers who pay more than \$225 of payroll in any quarter for employees in Nevada are
21 required by Nevada law to pay for unemployment insurance with the State. Second, IRS
22 records showed that Skyler’s C.F. Foundation never filed IRS Form 941s in 2019, which are

23
24 ¹ Wells Fargo closed the x1455 account at the end of June 2020. Afterwards, CASUTT
opened a new bank account for Skyler’s C.F. Foundation at U.S. Bank.

1 quarterly payroll reports that employers must file with the IRS. Third, a review of the x1455
2 Account did not show any payroll payments in 2019.

3 15. On or about April 27, 2020, the x1455 Account received a \$10,000 deposit
4 from the SBA, which represented an advance on the EIDL loan.

5 16. On or about May 30, 2020, CASUTT signed the note and loan authorization
6 documents for the EIDL loan. In the loan authorization and agreement, CASUTT made
7 the following misrepresentations:

8 a. CASUTT certified that the loan proceeds would only be used for
9 “working capital” (that is, rent, utilities, wages, etc.), when, in fact, as detailed below, he
10 intended to use the proceeds to purchase a house for himself and his family.

11 b. CASUTT certified that the representations in the loan application were
12 true and correct, when, in fact, as detailed above, he knew the loan application misstated
13 the number of the Foundation’s employees and its revenue.

14 17. On or about June 4, 2020, the proceeds from the EIDL loan were disbursed
15 via wire transfer from the SBA into the x1455 Account in the amount of approximately
16 \$149,900.

17 Misrepresentations on PPP Loan Application

18 18. On or about April 11, 2020, CASUTT submitted an electronic loan
19 application to Financial Institution A. CASUTT listed the DBA for his business as Sky
20 DeSign. CASUTT classified his business as an independent contractor in the commercial
21 screen-printing business with 17 employees. The application stated Sky DeSign began in
22 February 2019. The address listed for Sky DeSign was a residential address on East Lake
23 Mead Boulevard in Las Vegas, Nevada. Records from Financial Institution A show that the
24

1 application was submitted from the IP address 24.253.75.61, the same IP address from
2 which CASUTT submitted his fraudulent EIDL application.

3 19. On or about May 13, 2020, CASUTT signed the PPP Borrower Application
4 Form (SBA Form 2483) with Financial Institution A. Sky DeSign requested a \$349,775
5 loan to be used for Payroll, Lease/Mortgage Interest, Utilities, and Other: back owed
6 payroll. On the Borrower Application Form (SBA Form 2483), CASUTT made the
7 following misrepresentations:

8 a. CASUTT falsely represented that Sky DeSign’s average monthly
9 payroll was \$139,910, when in fact Sky DeSign had no employees nor paid salaries. There
10 is reason to believe CASUTT’s statement was false for three reasons. First, the IRS Form
11 941 for Q1 2020 that CASUTT submitted as part of his loan application to support the
12 payroll figure appears to be fraudulent. For example, the form lists CASUTT’s social
13 security number (SSN) as the Employer Identification Number (EIN), but the IRS does not
14 permit employers to use their SSN as an EIN when filing Form 941s. Second, the bank
15 statements CASUTT submitted as part of his loan application—a Wells Fargo account
16 ending in 4506 (“the x4506 Account”)—do not support the payroll he claimed to have paid.
17 Bank records for the x4506 Account show deposits and withdrawals during the first quarter
18 of 2020 amounted to approximately \$7000 and \$4000, respectively, which is far below the
19 amount of activity commensurate with an average monthly payroll of \$139,910. Third, as
20 further detailed below, CASUTT had friends and family pose as employees of Sky DeSign
21 to launder the loan proceeds so he could use them for unauthorized purposes.

22 b. CASUTT falsely certified that his business was in operation on
23 February 15, 2020 and had employees for whom it paid salaries and payroll taxes or paid
24

1 independent contractors, when in fact Sky DeSign was not in operation nor had employees
2 or paid salaries, as mentioned above.

3 c. CASUTT falsely certified that the loan funds would be used to retain
4 workers and maintain payroll or make mortgage interest payments, lease payments, and
5 utility payments, as specified under the PPP Rule, when, in fact, CASUTT intended to
6 divert the proceeds for unauthorized purposes, as further detailed below.

7 Laundering of PPP Loan Proceeds

8 20. On or about May 15, 2020, the proceeds of the fraudulently obtained PPP
9 loan, \$349,775.00, were transferred by Financial Institution A into the x4506 Account, held
10 in the name of CASUTT and Family Member A, CASUTT's wife. From there, records
11 show CASSUTT implemented a scheme to launder the funds by disguising withdrawals as
12 "back pay" or "pandemic pay" for friends and family members who were posing as
13 CASUTT's employees. Records show that between in or around May 18, 2020 and June
14 18, 2020, CASSUTT issued approximately 38 checks to himself, family members, and
15 individuals believed to be associates. The total amount of the checks was approximately
16 \$359,900, the source of which was PPP loan proceeds.² On some of the checks, CASSUTT
17 wrote the memo "pandemic pay" or "back pay." The following chart summarizes the
18 transfers out of the x4506 Account:

19

Check #	Memo	Date Processed	Amount	Payee
645105755	None	5/18/20	\$8,330	Family Member A
0001	None	5/19/20	\$8,330	Family Member A

20
21
22

23 ² The total outgoing flow of loan proceeds from the x4506 Accounts exceeds the incoming
24 deposit because CASUTT redeposited \$30,000 of cashier's checks drawn on the x4506
Account back into the x4506 Account.

Check #	Memo	Date Processed	Amount	Payee
0002	None	5/19/20	\$8,330	Brandon CASUTT
0003	None	5/19/20	\$8,330	Brandon CASUTT
102	Back pay	6/02/20	\$8,330	Family Member C
103	Back pay	6/02/20	\$8,330	Family Member C
105	Pandemic pay	6/02/20	\$8,330	Family Member C
106	Pandemic pay	6/02/20	\$8,330	Family Member A
107	Pandemic pay	6/02/20	\$8,330	Brandon Casutt
101	Back pay	6/05/20	\$8,330	Family Member B
104	Pandemic pay	6/05/20	\$8,330	Family Member B
109	Pandemic pay	6/05/20	\$8,330	B.A.
108	Pandemic pay	6/08/20	\$8,330	J.M.
110	Pandemic pay	6/08/20	\$8,330	K.S.
645102733	none	6/10/20	\$60,000	CASUTT
645105827	none	6/10/20	\$10,000	CASUTT
645105828	none	6/10/20	\$10,000	CASUTT
645105829	none	6/10/20	\$10,000	CASUTT
645105830	none	6/10/20	\$10,000	CASUTT
645105831	none	6/10/20	\$10,000	CASUTT
120	Pandemic pay	6/11/20	\$8,330	T.T.
112	Pandemic pay	6/15/20	\$8,330	Family Member D
113	Pandemic pay	6/15/20	\$8,330	Family Member E
01	none	6/16/20	\$8,330	H.D.H.
02	none	6/16/20	\$8,330	Sit.H.

Check #	Memo	Date Processed	Amount	Payee
03	none	6/16/20	\$8,330	Y.D.H.
04	none	6/16/20	\$8,330	Sis.H.
05	none	6/16/20	\$8,330	H.G.H.
06	none	6/16/20	\$8,330	T.H.
111	Pandemic pay	6/16/20	\$8,330	M.B.
121	Pandemic pay	6/16/20	\$8,330	T.L.
122	Pandemic pay	6/16/20	\$8,330	J.K.
114	Pandemic pay	6/18/20	\$8,330	S.S.
115	Pandemic pay	6/18/20	\$8,330	G.S.
116	Pandemic pay	6/18/20	\$8,330	T.S.
119	Pandemic pay	6/18/20	\$8,330	A.S.

21. The above-listed transactions are suspicious for a few reasons. First, the amount on each check, \$8,330, is the maximum monthly payroll payment to an employee allowed under PPP rules. That is, the maximum annual salary for an individual that can be covered by PPP loan proceeds is \$100,000 per year, or \$8,330 per month. The fact that every single supposed employee of Sky DeSign—a supposed print screening company in Las Vegas—has an annual salary of at least \$100,000, as evidenced by the \$8,330 checks, is simply not believable. Second, payments are being made to many members of several different families: Family H's, Family S's, and the Casutts. Third, as further detailed below, most of the proceeds were ultimately diverted back to the Skyler C.F.'s Foundation bank account, under CASUTT's control.

Laundering Transactions with Family Member B

22. Family Member B is CASUTT's son. Based on recurring deposits into his bank account, Family Member B appears to be an employee of Starbucks, not an employee

1 of Sky DeSign. The checks made out to Family Member B, with “pandemic pay” and
2 “back pay” in memo lines, were deposited into a Wells Fargo account ending in x2821 (the
3 “x2821 Account”) in his name on or about June 5, 2020, totaling \$16,660. Additional cash
4 deposits were made into the x2821 Account in the approximate amounts of \$8080 and
5 \$8,330 on or about June 8, 2020. These last two deposits, in turn, correspond to checks
6 (#109 and #110) that had been made out to B.A. and K.S., but were ultimately endorsed to
7 Family Member B. Following these deposits, on June 8, 2020, Family Member B
8 electronically transferred \$29,820 from the x2821 Account back to a personal bank account
9 controlled by CASUTT and his wife. On or about the same day, CASUTT electronically
10 transferred \$29,820 from that personal account to the x1455 Account (the Skyler C.F.’s
11 Foundation account controlled by CASUTT).

12 Laundering Transactions with Family Member A

13 23. Family Member A is CASUTT’s wife. Based on recurring deposits into her
14 bank account, she appears to be an employee of the Church of Jesus Christ of Latter-Day
15 Saints (LDS), not an employee of Sky DeSign. Between in or around May 18, 2020 and
16 June 2, 2020, six checks drawn on the x4506 Account, totaling \$49,980, were deposited into
17 a bank account in the name of Family Member A. On or about June 2, 2020, CASUTT
18 was added as a signatory to Family Member A’s account. On or about June 8, 2020,
19 approximately \$46,600 was transferred by check from Family Member A’s account to the
20 x1455 Account (the Skyler C.F.’s Foundation account controlled by CASUTT).

21 Laundering Transactions with Family Member C

22 24. Family Member C is the daughter of CASUTT and Family Member A. She
23 is approximately 16 years old. On or about June 2, 2020, three checks drawn on the x4506
24 Account, totaling \$24,990, were deposited into an account in her name at Wells Fargo (with

1 “pandemic pay” and “back pay” in the memo lines). On or about June 3, 2020,
2 approximately \$24,890 was electronically transferred from that account to a personal bank
3 account in the name of CASUTT and Family Member A. On or about June 4, 2020,
4 approximately \$24,890 was electronically transferred from CASUTT’s personal account to
5 the x1455 Account (the Skyler C.F.’s Foundation account controlled by CASUTT).

6 Laundering Transaction with J.M.

7 25. As described above, one \$8,330 check drawn on the x4506 Account was
8 made out to J.M. On or about June 8, 2020, that check was deposited into a personal bank
9 account in J.M.’s name. On or about June 10, 2020, a cashier’s check in the amount of
10 \$6330 remitted by J.M. was deposited into the x1455 Account (the Skyler C.F.’s
11 Foundation account controlled by CASUTT).

12 Laundering Transaction with Family Member D and Family Member E

13 26. Family Member D and Family Member E are CASUTT’s parents. They are
14 72 and 74 years old and live in Imperial, Missouri. On or about June 15, 2020, two checks
15 drawn on the x4506 Account and totaling \$16,660 were deposited into accounts controlled
16 by Family Member D and Family Member E. On or about, June 27, 2020, a check from
17 Family Member D in the approximate amount of \$14,410 was deposited into an account
18 controlled by CASUTT and Family Member A. Those funds have remained there over the
19 last month and have been used on personal expenses, such as groceries, gas, and dining.

20 Laundering \$110,000 in Cashier’s Checks

21 27. On or about June 10, 2020, CASUTT withdrew six cashier’s checks made out
22 to himself totaling \$110,000 from the x4506 Account. On or about June 17, 2020,
23 CASUTT deposited three of those checks, totaling \$80,000, into the x1455 Account and
24 deposited the three remaining checks back into the x4506 Account.

1 Additional Laundering Transactions

2 28. Nine checks drawn on the x4506 Account (each in the amount of \$8,330)
3 were cashed on or about June 16, 2020. On or about the same day, nine deposits of cash—
4 each ranging from \$8030 to \$8230—were made into the x1455 Account (the deposits were
5 ultimately processed on June 17, 2020).

6 Misuse of EID and PPP Loan Funds

7 29. Prior to receiving any PPP loan proceeds via the transactions described
8 above, the balance on the x1455 Account (the Skyler C.F.'s Foundation account controlled
9 by CASUTT) was approximately \$14,152.20 (\$10,000 of which was an advance on the
10 fraudulently obtained SBA EID loan, mentioned in paragraph 15). As a result of the
11 transactions described above and receiving the proceeds of the EID loan, by June 17, 2020,
12 the balance of the x1455 Account was approximately \$430,943.

13 30. On or about May 31, 2020, Skyler's C.F. Foundation, acting through
14 CASUTT, submitted a Residential Purchase Agreement to purchase a residential property
15 (hereinafter, "Residence A") in Henderson, Nevada for the purchase price of \$399,000.

16 31. On or about June 2, 2020, Title Company A received a check, signed by
17 CASUTT, in the amount of \$10,000 for the purpose of "earnest money for new house."
18 The check was drawn on the x1455 Account (the Skyler's C.F. Foundation account
19 controlled by CASUTT). The funds were for the purchase of Residence A.

20 32. On or about June 23, 2020, Title Company A received a wire in the amount
21 of \$388,859.03 from the x1455 Account (the Skyler C.F.'s Foundation account controlled
22 by CASUTT). The funds were for the purchase of Residence A. As outlined above, the
23 source of these funds were the proceeds of the fraudulent PPP and EID loans.

1 33. On or about June 25, 2020, CASUTT and Family Member A switched the
2 service address for their Cox broadband Internet account to the address for Residence A.

3 Additional Fraudulent Loan Applications

4 34. During the course of the fraudulent scheme, CASUTT submitted additional
5 PPP loan applications to Financial Institution A.

6 35. On or about April 9, 2020, CASUTT electronically submitted a loan
7 application to Financial Institution A in the name of Skyler's C.F. Foundation, requesting a
8 \$1,992,000 loan. Records from Financial Institution A show that the application was
9 submitted from IP address 24.253.75.61, the same one from which CASUTT submitted his
10 EIDL application and the PPP application in the name of Sky DeSign. In the application,
11 CASUTT claimed that Skyler's C.F. Foundation had monthly payroll of \$796,800, and 96
12 employees, as opposed to the 32 employees CASUTT claimed the Foundation had on the
13 EIDL application, submitted just 7 days earlier. Financial Institution A never approved the
14 loan.

15 36. On or about June 18, 2020, CASUTT electronically submitted a third PPP
16 loan application to Financial Institution A in the name of Skyler's C.F. Foundation,
17 requesting a loan in the amount of \$349,965. Records from Financial Institution A show
18 that the application was submitted from IP address 68.96.182.77, which Cox had assigned
19 to the same broadband Internet account registered in the name of Family Member A. In the
20 application, CASUTT claimed that Skyler's C.F. Foundation now had monthly payroll of
21 \$139,986 and 18 employees. CASUTT also submitted an IRS Form 941 claiming that the
22 Foundation had paid \$279,972 in wages in the first quarter of 2020. Aside from directly
23 contradicting what CASUTT had stated in his April 9 loan application, this form is false
24


1 because IRS records show that Skyler's C.F. Foundation never submitted a Form 941 to the
2 IRS. Financial Institution A never approved the loan.

3 **CONCLUSION**

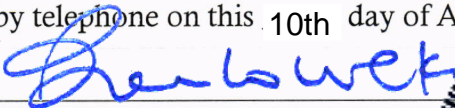
4 37. Based on the forgoing facts and evidence, there is probable cause to believe
5 BRANDON CASUTT committed violations of Title 18, United States Code, Section 1014
6 (False Statements to a Financial Institution); Title 18, United States Code, Section 1343
7 (Wire Fraud); Title 18, United States Code, Section 1344 (Bank Fraud); Title 18, United
8 States Code, Section 1956(h) (Conspiracy to Launder Monetary Instruments); Title 18,
9 United States Code, Section 1956(a)(1)(B)(i) (Money Laundering to Control the Nature,
10 Source, Location, ownership, or Control of Proceeds); and Title 18, United States Code,
11 Section 1957 (Engaging in Monetary Transactions in Property Derived from Specified
12 Unlawful Activity).

13 38. I declare under penalty of perjury the statements above are true and correct to
14 the best of my knowledge and belief.

15 Respectfully submitted,

16 
17 Kirk Miller, Special Agent
18 Internal Revenue Service
19 Criminal Investigation

20 Attested to by the applicant in accordance with the requirements of Fed. R. Crim. P. 4.1
21 by telephone on this 10th day of August, 2020

21 
22 HONORABLE BRENDA WEKSLER
23 UNITED STATES MAGISTRATE JUDGE
24 