



5. In the commercial fishing industry, companies paid compensation to deckhands like defendant DOE as non-employee independent contractors, and were required by law to file directly with the IRS at year end Forms 1099-MISC documenting, on Line 5, "Fishing boat proceeds," any compensation they paid to fishermen in excess of \$600.

6. Fishing companies also typically provided a copy of the filed Form 1099-MISC directly to recipients such as DOE so that fishermen could prepare and file their own individual tax returns, such as Forms 1040, U.S. Individual Income Tax Return. If the fishermen's gross income was more than the minimum filing requirement set by law for each year, they were required to file and report their total income, any allowable deductions, and their tax liability.

7. Despite receiving substantial income well in excess of the minimum tax return filing requirements, as well as Forms 1099-MISC documenting that income from the fishing companies who paid him, defendant DOE failed to file individual tax returns, and, between 2012 and 2021, failed to pay any tax on this income.

#### Defendant's Tax Evasion

8. From in or about 2012 through 2021, defendant DOE attempted to evade income taxes due and owing on approximately \$1.9 million in income he received.

9. It was part of his tax evasion that defendant DOE, rather than deposit the paychecks he received from the fishing companies into a bank account, cashed his paychecks in order to conceal the source and disposition of income he earned as a fisherman. DOE also cashed checks using false identities.

10. It was also part of his tax evasion that defendant DOE lived a cash lifestyle, paying for personal expenditures using cash.

COUNTS ONE THROUGH SIX

Tax Evasion  
(26 U.S.C. § 7201)

The Grand Jury further charges:

11. Paragraphs 1 through 10 of this Indictment are realleged and incorporated herein as if set out in full.

12. During the calendar years set forth in the table below, in the District of Massachusetts and elsewhere, the defendant,

JOHN DOE,  
a/k/a [REDACTED],

willfully attempted to evade and defeat substantial income tax due and owing by him to the United States of America, for the calendar years set forth in the table below, by committing the following affirmative acts, among others: (1) cashing income checks to conceal the nature, source, and disposition of the reportable income he received; and (2) using cash to pay for personal expenditures:

Count	Tax Year	Date Return Due
1	2016	April 18, 2017
2	2017	April 17, 2018
3	2018	April 15, 2019
4	2019	July 15, 2020
5	2020	May 17, 2021
6	2021	April 18, 2022

All in violation of Title 26, United States Code, Section 7201.

COUNTS SEVEN THROUGH NINE

Failure to File  
(26 U.S.C. § 7203)

The Grand Jury further charges:

13. Paragraphs 1 through 10 of this Indictment are incorporated by reference herein.

14. During the calendar years set forth in the table below, the defendant,

JOHN DOE,  
a/k/a [REDACTED],

had and received gross income in excess of the filing thresholds set by statute. By reason of such income, DOE was required by law, following the close of the calendar years, and on or before the dates below, to make an income tax return to the Internal Revenue Service, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Knowing and believing all of the foregoing, DOE did willfully fail, on or about the dates listed below, in the District of Massachusetts and elsewhere, to make an income tax return.

Count	Calendar Year	Filing Deadline
7	2016	April 18, 2017
8	2017	April 17, 2018
9	2018	April 15, 2019


All in violation of Title 26, United States Code, Section 7203.

A TRUE BILL

  
\_\_\_\_\_  
FOREPERSON OF THE GRAND JURY

DAVID A. HUBBERT  
Deputy Assistant Attorney General  
United States Department of Justice, Tax Division

By:

  
\_\_\_\_\_  
JOHN N. KANE, JR.  
Assistant Chief, Northern Criminal Enforcement Section

DISTRICT OF MASSACHUSETTS: April 13th, 2023

Returned into the District Court by the Grand Jurors and filed.

/s/ Dawn King 4:09pm  
\_\_\_\_\_  
DEPUTY CLERK