

KOG/ SKD 3/9/2017

FILED
U.S. DISTRICT COURT
DISTRICT OF MARYLAND

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

2017 MAR -9 PM 4:56

CLERK'S OFFICE
AT BALTIMORE

UNITED STATES OF AMERICA

v.

WARREN GREGORY BELCHER,

Defendant.

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CRIMINAL NO. BY K DEPUTY

 RDB-17-0134

(Corruptly Impeding the Internal
Revenue Laws, 26 U.S.C. § 7212(a); Filing
False Tax Returns, 26 U.S.C. § 7206(1))

INDICTMENT

COUNT ONE

(Corruptly Obstructing, Impeding, and Impairing the
Due Administration of the Internal Revenue Laws)

The Grand Jury for the District of Maryland charges that:

At times relevant to this Indictment:

1. Defendant **WARREN GREGORY BELCHER** ("BELCHER") was a resident of Salisbury, Maryland.
2. **BELCHER** was a chiropractor who operated a chiropractic business in Salisbury, Maryland.
3. From on or about October 15, 1997 through on or about May 1, 2007, **BELCHER** operated his chiropractic business under the name W. Gregory Belcher, DC, PA, a subchapter S corporation. On or about May 1, 2007, **BELCHER** dissolved the corporation and began operating his chiropractic business in his individual capacity.

4. The Internal Revenue Service (“IRS”) was an agency of the U.S. Department of Treasury responsible for enforcing the revenue laws and collecting federal income taxes.

5. A Form 1099-MISC was an IRS form that was used to report certain types of payments, including non-employee compensation and medical and health care payments, to the IRS.

6. During the years 2008 through 2015, Belcher received income from insurance companies, patients, and other third parties for services he provided through his chiropractic business. During 2015, **BELCHER** also received income for services he provided at a chiropractic business operated by another chiropractor in Baltimore, Maryland.

7. From on or about March 28, 2008 through on or about April 15, 2016, in the District of Maryland and elsewhere, the defendant,

WARREN GREGORY BELCHER,

did corruptly endeavor to obstruct and impede the due administration of the internal revenue laws through various means, by committing, among other acts, the following:

- a. On or about the dates set forth below, **BELCHER** filed false U.S. Individual Income Tax Returns, Forms 1040 for the calendar years set forth below, on which he reported business income and total income in the amounts set forth below even though he knew that he had received business income and total income substantially in excess of those amounts.

CALENDAR YEAR	APPROXIMATE DATE OF FILING	BUSINESS INCOME REPORTED ON LINE 12	TOTAL INCOME REPORTED ON LINE 22
2008	April 15, 2009	\$0	\$1,043.00
2009	April 15, 2010	\$0	\$33.07
2010	April 15, 2011	\$0	\$38.37
2011	April 15, 2012	\$0	\$26.13
2012	April 15, 2013	\$0	\$8.00
2013	April 15, 2014	\$0	<\$10.00
2014	April 15, 2015	\$0	\$0
2015	April 15, 2016	\$0	\$0

b. Between on or about December 30, 2013 and on or about April 15, 2016, **BELCHER** submitted approximately 68 fraudulent Forms 1099-MISC to the IRS for the calendar years 2008, 2010, 2011, and 2013 through 2015 on which he falsely claimed that the companies that reported his income on Forms 1099-MISC for those years had paid him \$0, when, in fact, the companies had each paid **BELCHER** substantially in excess of \$0.

c. Between on or about March 28, 2008 and on or about January 2, 2016, **BELCHER** mailed and hand-delivered approximately 79 letters to insurance companies and other third parties that paid him income for his services in which he falsely threatened that the insurance companies and other third parties could be subject to civil and criminal penalties for reporting his income to the IRS on a Form 1099-MISC.

d. In or around January 2016, **BELCHER** made threatening statements to an accountant to prevent the accountant from filing a Form 1099-MISC with the IRS to report income paid to **BELCHER** for his chiropractic services.

c. Between on or about October 25, 2011 and on or about August 29, 2015, **BELCHER** responded to notices from the IRS regarding additional taxes he owed for the years 2009 and 2011 and a penalty that the IRS assessed against him for filing a frivolous income tax return by sending letters to the IRS in which he falsely claimed that the IRS was violating the law by assessing and collecting his taxes.

26 U.S.C. § 7212(a).

COUNTS TWO THROUGH SEVEN
(Filing False Tax Returns)

The Grand Jury for the District of Maryland further charges that:

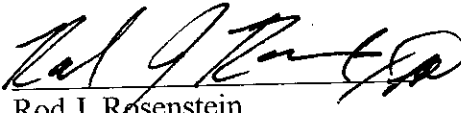
1. Paragraphs 1 through 6 of Count One of this Indictment are incorporated here.
2. On or about the dates set forth below, in the District of Maryland and elsewhere,
the defendant,

WARREN GREGORY BELCHER,

did willfully make and subscribe U.S. Individual Income Tax Returns, Forms 1040, and accompanying schedules, for the calendar years set forth below, which were verified by written declarations that each was made under the penalties of perjury and which **BELCHER** did not believe to be true and correct as to every material matter, to wit: (1) **BELCHER** did not disclose that he was engaged in the operation of a business activity from which he derived gross receipts and sales and received income; (2) **BELCHER** reported on Line 12 that he received business income in the amounts set forth below; and (3) **BELCHER** reported on Line 22 that he received total income in the amounts set forth below, whereas **BELCHER** then and there well knew that he was required by law and regulation to disclose on those Forms 1040 and accompanying schedules the operation of his business activity, the gross receipts and sales he derived therefrom, and the income from the business activity, and he knew that he had received business income and total income substantially in excess of the amounts reported on Lines 12 and 22.

COUNT	CALENDAR YEAR	APPROXIMATE DATE OF FILING	BUSINESS INCOME REPORTED ON LINE 12	TOTAL INCOME REPORTED ON LINE 22
TWO	2010	April 15, 2011	\$0	\$38.37
THREE	2011	April 15, 2012	\$0	\$26.13
FOUR	2012	April 15, 2013	\$0	\$8.00
FIVE	2013	April 15, 2014	\$0	<\$10.00
SIX	2014	April 15, 2015	\$0	\$0
SEVEN	2015	April 15, 2016	\$0	\$0


26 U.S.C. § 7206(1).


Rod J. Rosenstein
United States Attorney

A TRUE BILL:

SIGNATURE REDACTED

Date: March 9, 2017

UP  Foreperson