

UNITED STATES DISTRICT COURT

for the

Middle District of Florida

United States of America  
v.  
CHARVESTER D. ANTHONY

Case No.

8:14 MJ 1031 AEP

Defendant(s)

CRIMINAL COMPLAINT

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date(s) of 09/24/2012 through 06/03/2013 in the county of Hillsborough in the Middle District of Florida, the defendant(s) violated:

<i>Code Section</i>	<i>Offense Description</i>
18 U.S.C. 641, 510, 1028A	Theft of government funds, forgery, and aggravated identity theft.

This criminal complaint is based on these facts:

See attached affidavit.

Continued on the attached sheet.

*Christian Daley*  
Complainant's signature

CHRISTIAN DALEY, Special agent  
Printed name and title

Sworn to before me and signed in my presence.

Date: 1/15/14

*Anthony E. Porcelli*  
Judge's signature

City and state: Tampa, Florida

ANTHONY E. PORCELLI, U.S. MAGISTRATE  
Printed name and title

## **AFFIDAVIT IN SUPPORT OF COMPLAINT AND ARREST WARRANT**

I, CHRISTIAN DALEY (herein "affiant"), Special Agent, Internal Revenue Service, Criminal Investigation, United States Treasury Department, being duly sworn, depose and state as follows:

1. Your affiant has been employed as a special agent for the Internal Revenue Service ("IRS"), Criminal Investigation since July 2000. Your affiant is trained in financial investigative techniques and accounting, and has conducted and participated in investigations of possible criminal violations of the Internal Revenue laws and related offenses, particularly those laws contained in the Internal Revenue Code (Title 26, United States Code) and violations relative to money laundering (Title 18, United States Code and Title 31, United States Code).

2. Your affiant has attended the Criminal Investigator Training Program and IRS Special Agent Basic Training at the Federal Law Enforcement Training Center, located in Brunswick, Georgia, which encompassed detailed training in conducting financial investigations. Prior to becoming an IRS Special Agent, your affiant was employed as a staff accountant. Your affiant received a Bachelor of Science Degree in Business Administration, concentrating in Accounting and Finance, from Salem State College, Salem, Massachusetts.

3. From training and experience, your affiant knows that it is a violation of Title 18, United States Code, Section 641, for an any individual who embezzles, steals, purloins, or knowingly converts to his use or the use of another, or without authority, sells, conveys or disposes of any record, voucher, money, or thing of value of the

United States or of any department or agency thereof, or any property made or being made under contract for the United States or any department or agency thereof.

4. It is a violation of Title 18, United States Code, Section 510, for an individual to pass, utter, or publish, or attempt to pass, utter, or publish, any Treasury check or bond or security of the United States bearing a falsely made or forged endorsement or signature.

5. Lastly, your affiant knows it is a violation of Title 18, United States Code, Section 1028A, for an individual who during and in relation to any felony violation of Title 18, United States Code, Section 641, knowingly transfers, possesses, or uses, without lawful authority, a means of identification of another person.

6. Your affiant makes this affidavit in support of an application for issuance of an arrest warrant for:

- Charvester D. Anthony DOB 10/29/1962

7. The information in this affidavit is either personally known to your affiant or has been provided to your affiant by other law enforcement officers and/or is based on a review of various documents and records more particularly described herein. Additionally, this affidavit does not include all facts known by your affiant but contains enough to establish probable cause that the violations occurred and evidence of the violations are located at the premises to be searched.

#### **FACTS**

8. DA BEST BAR-B-Q (hereinafter "DA BEST") was incorporated in the State of Florida on October 25, 2010. The sole corporate officer listed at that time, and at the

present time, was Charvester Darryl Anthony (hereinafter "Anthony"). The address for DA BEST was listed as 5802 North 40<sup>th</sup> Street, Tampa FL 33610.

9. DA BEST advertises via their website (<http://www.dabestdabest.com>) that they operate as a bar-b-q restaurant serving breakfast, fried foods, and deli sandwiches. They further claim to be known as "two of the best restaurants in the Tampa Bay area".

10. On February 11, 2011, Anthony opened a personal checking account (account ending in 6592); a personal savings account (account ending in 1142); and a corporate investment account for DA BEST (account ending in 1639) at Bank of America on East Hillsborough Avenue, Tampa, FL. Anthony also opened a checking account for DA BEST (account ending in 4985) at Bank of America sometime prior to April 2013. None of the accounts opened at Bank of America were authorized to operate as a check cashing account.

11. Your affiant had conducted surveillance at DA BEST and never noticed any advertising for check cashing services. Also, DA BEST is not licensed with the State of Florida to operate as a check casher.

12. Your affiant received information that Anthony had deposited at least 36 US Treasury checks into the following accounts:

Account #	Dates of Deposits	Number of Checks Deposited	Amount Deposited	Total Deposited
6592	9/24/12 – 6/3/13	17	\$121,822.73	
1142	5/21/13 – 6/3/13	3	\$ 26,210.79	
1639	4/5/13 – 4/21/13	9	\$71,313.33	
4985	4/2/13 – 4/18/13	10	\$90,472.82	
				\$309,819.67

13. None of the 37 US Treasury checks were payable to Anthony.

14. Your affiant interviewed two of the individuals (J.M. and H.W.) that had US Treasury checks payable to them negotiated through the Bank of America accounts controlled by Anthony.

15. J.M.'s check was in the amount of \$4,974.90 and was negotiated on February 7, 2013, through Bank of America account ending in 6592, which was Anthony's personal checking account.

16. J.M. told your affiant that she moved residences in late 2012 and that the address on the US Treasury check was her old address. She stated that the signature on the back of the check was not her signature and that she never authorized anyone to negotiate her tax refund check. Additionally, J.M. filed an Identity Theft Affidavit with the IRS reporting that her SSN had been used without her authority and that someone had filed a tax return for her already. J.M. stated that she never went to a check casher to cash a check as she has always maintained a bank account.

17. H.W.'s check was in the amount of \$2,801.73 and was negotiated on September 24, 2012, through Bank of America account ending in 6592, which again was Anthony's personal checking account.

18. The Form 1040 that was filed with the IRS for H.W. claimed that H.W. earned dividends, with taxes withheld, from JANUS. The address for H.W. listed on the return and the US Treasury check was a Hampstead, NC address. H.W. stated that he never earned any income from JANUS and he never lived or used a Hampstead NC address. H.W. never authorized anyone to file income tax returns for him.

19. Your affiant showed H.W. a US Treasury check payable to him. H.W. stated that it was not his signature on the back of the check and he never authorized

anyone to cash checks for him. H.W. also filed an Identity Theft Affidavit with the IRS stating that someone had used his identity to file a tax return without his authority.

20. H.W. does not know anyone in the Tampa area that owns a bar-b-q restaurant and has never been to a check casher in the Tampa area. H.W. lives in the Palatka, FL area. He does not know Anthony.

21. Your affiant also interviewed the widow of J.D. She stated that J.D. died in September 2012 after being in a nursing home. She also told your affiant that she and J.D. had not filed income tax returns in years because they did not meet the filing requirement. J.D.'s US Treasury check was in the amount \$8,551.00 and was negotiated on April 24, 2013, through Bank of America account ending in 4985, the business checking account for DA BEST.

22. Your affiant showed her the 2011 Form 1040, US Individual Income Tax Return filed with the IRS for J.D. and M.D. It should be noted that the widow is not M.D. and does not know who M.D. was/is, but that J.D. was in fact her husband since 1953 until his death in 2012.

23. Your affiant was told that the source of income reported and the withholdings reported on the 2011 Form 1040 for JD was false. He never maintained an account at CitiGroup. Your affiant also showed the widow the signature on the back of the US Treasury check supposedly signed by J.D., approximately 6 months after his death. She stated that was not J.D.'s signature and that no one was ever authorized to cash any checks for J.D.

24. In June 2013, Bank of America personnel contacted Anthony to inquire about the third party US Treasury checks being negotiated through his accounts.

Anthony told the Bank of America investigator that he was in the process of becoming licensed in the State of Florida to cash checks and that he cashed checks for a fee of 3%. Anthony never applied for a check cashing license according to the State of Florida, Office of Financial Regulation. His statement to the BOA investigator was false.

25. Anthony stated that he had copies of the identifications used to cash the checks and that he would forward the copies of ID's to her. Two weeks later, the Bank of America investigator received a call from Anthony and he stated that he was compiling affidavits from the people that he cashed checks for and would forward those affidavits to the investigator. The investigator told your affiant that she has not received either to date.

26. In June 2013, Bank of America placed a freeze on the account balances and then closed all of the accounts.

27. Your affiant learned that this was not the first time Anthony had bank accounts closed for this type of activity. Anthony had the account in the name of DA BEST at SunTrust Bank closed in March 2012 after depositing 3 US Treasury Checks in the names of others. Between March 5, 2012 and March 16, 2012, Anthony deposited 3 US Treasury checks in the names of others via ATM.

28. The analysis of the Bank of America accounts showed that Anthony repeatedly paid personal expenses from the account, including day care, a tutor for his son, numerous restaurants, jewelry stores, Wal-Mart, K-Mart, Toys R Us, utilities, and Seminole Indian Casino. There are minor cash withdrawals from the accounts conducted at ATM's and teller withdrawals, but the amounts are nowhere to what was deposited, even after a 3% fee.

29. At the time Anthony was negotiating the US Treasury checks, he was receiving his paycheck via direct deposit into Bank of America account ending in 6592. His net pay, after deductions, was \$212.40 weekly.

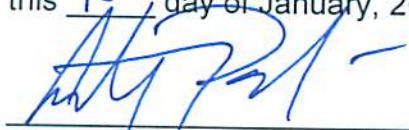
30. Your affiant requests that an arrest warrant be issued for Charvester D. Anthony.

This completes my affidavit.



CHRISTIAN DALEY, Special Agent  
Internal Revenue Service, Criminal Investigation

Sworn to and subscribed before me  
this 15<sup>th</sup> day of January, 2014.



ANTHONY E. PORCELLI  
United States Magistrate Judge