

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO**

Criminal Case No. 18-cr-197 WYD

UNITED STATES OF AMERICA,

Plaintiff,

v.

1. MATTHEW TAYLOR,
2. MARTIN FIELDS,

Defendants.

**INDICTMENT
18 U.S.C. §§ 371, 287, 1956(h), 1957, 2, Forfeiture Notice**

The Grand Jury charges:

INTRODUCTORY ALLEGATIONS

At all times relevant to this Indictment:

1. MATTHEW TAYLOR (“TAYLOR”) was a resident of Colorado.
2. TAYLOR was the president and owner of Fuel Brothers, a New Jersey corporation.
3. Fuel Brothers maintained multiple bank accounts. TAYLOR had control of those bank accounts.
4. TAYLOR was the president and owner of Redd Taylor Holding, LLC, a Colorado limited liability company.
5. Redd Taylor Holding, LLC, maintained at least one bank account. TAYLOR had control of that bank account.

6. MARTIN FIELDS (“FIELDS”) was a resident of Colorado.
7. FIELDS was the owner of Yknott Consulting, a Colorado limited liability company until on or about April 27, 2012, and a Colorado corporation thereafter.
8. Yknott Consulting maintained multiple bank accounts. FIELDS had control of those bank accounts.
9. FIELDS was the owner of Yknott LLC, a New Jersey limited liability company.
10. FIELDS maintained at least one bank account in his name and the name of L.B.
11. CO-CONSPIRATOR 1, not named as a defendant herein, was the owner of Shintan, Inc. (“Shintan”), a Colorado corporation that purported to be in the business of producing home heating oil. Shintan had multiple bank accounts.
12. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury responsible for enforcing and administering federal tax laws.
13. The Energy Independence and Security Act of 2007 required the IRS to encourage the production and use of renewable fuel in the United States. Specifically, this Act directed the IRS to write regulations and administer tax credits to ensure an increase in the domestic use of renewable fuel.
14. Biodiesel was a type of renewable fuel derived solely from plant or animal matter that met certain IRS and Environmental Protection Agency (“EPA”) standards. Biodiesel not mixed with taxable fuel (i.e. gasoline, diesel fuel, or kerosene) was referred to as B100 in the fuel industry.
15. The Biodiesel Mixture Credit was a refundable tax credit available, or retroactively available, to blenders of biodiesel mixture who used the mixture as a fuel or sold it for use as fuel.

Biodiesel mixture was produced by blending B100 with at least .1% taxable fuel. The amount of the credit was one U.S. dollar (\$1) per gallon of biodiesel blended into the biodiesel mixture.

16. Producers and blenders of biodiesel registered with the IRS using IRS Form 637, Application for Registration For Certain Excise Tax Activities.
17. Blenders of biodiesel mixtures could use IRS Form 8849, Claim for Refund of Excise Taxes, or IRS Form 4136, Credit for Federal Tax Paid on Fuels, to claim the one dollar (\$1) per gallon Biodiesel Mixture Credit.
18. A Certificate for Biodiesel was a document signed under penalty of perjury by a registered producer of biodiesel certifying that the biodiesel met IRS and EPA requirements, that the producer was registered with the IRS, and that the registration had not been suspended or revoked by the IRS.
19. When submitting an IRS Form 8849 or Form 4136 claiming the Biodiesel Mixture Credit, a blender of biodiesel was required to obtain a Certificate for Biodiesel from the producer and attach that Certificate for Biodiesel to the Form 8849 or Form 4136.

COUNT ONE

(18 U.S.C. § 371–Conspiracy to Defraud the United States)

20. The allegations set forth in paragraphs 1 to 19 are re-alleged and incorporated by reference.
21. From at least in or about March 2009 and continuing through in or about the date of this Indictment, in the District of Colorado and elsewhere, defendants

MATTHEW TAYLOR and MARTIN FIELDS,

with CO-CONSPIRATOR 1, not named as a defendant herein, and with others known and unknown to the Grand Jury, did unlawfully, voluntarily, intentionally, and knowingly conspire,

combine, confederate, and agree together and with each other and other individuals both known and unknown to the Grand Jury to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the IRS, specifically the ascertainment, computation, verification, and payment of the Biodiesel Mixture Credit.

Object of the Conspiracy

22. The object of the conspiracy was to defraud the United States by fraudulently obtaining refunds of Biodiesel Mixture Credits from the IRS in the name of Shintan, by falsely representing to the IRS that Shintan was producing and blending biodiesel, and by concealing facts allowing the IRS to correctly ascertain, compute, and verify Shintan's eligibility for the Biodiesel Mixture Credit.

Manner and Means of the Conspiracy

Among the manner and means by which TAYLOR, FIELDS, and CO-CONSPIRATOR 1 would and did carry out the objectives of the conspiracy were the following:

23. At the direction of TAYLOR, CO-CONSPIRATOR 1 incorporated Shintan in the State of Colorado and the State of New Jersey. TAYLOR and FIELDS instructed CO-CONSPIRATOR 1 to open bank accounts in the name of Shintan. CO-CONSPIRATOR 1 opened accounts in the name of Shintan at multiple banks in the District of Colorado, including TCF Bank, US Bank, and JPMorgan Chase. TAYLOR and FIELDS also instructed CO-CONSPIRATOR 1 to create several email accounts for Shintan. FIELDS and CO-CONSPIRATOR 1 both had access to these email accounts.

24. Shintan sub-leased a facility in Paterson, New Jersey and leased a “virtual office” in Paramus, New Jersey that provided a mailing address and mail forwarding services to Shintan but no dedicated physical office space.
25. TAYLOR, FIELDS, and CO-CONSPIRATOR 1 prepared, caused to be prepared, filed, and caused to be filed with the IRS, false Forms 8849, and a false Form 4136, containing material misrepresentations, fraudulently and falsely claiming that Shintan produced biodiesel and biodiesel mixtures and claiming that Shintan was eligible for Biodiesel Mixture Credits, when Shintan did not produce biodiesel or biodiesel mixtures as claimed in the false Forms 8849, and the false Form 4136, filed with the IRS and was, in fact, evicted from its facility in February 2011 and thereafter did not have a production facility.
26. TAYLOR, FIELDS, and CO-CONSPIRATOR 1 caused the IRS to issue and mail Treasury checks to Shintan’s “virtual office” in Paramus, New Jersey. At the direction of TAYLOR and FIELDS, CO-CONSPIRATOR 1 deposited the fraudulently obtained Treasury checks into bank accounts in the name of Shintan in the District of Colorado. At the direction of TAYLOR and FIELDS, CO-CONSPIRATOR 1 transferred funds from the Shintan bank accounts to accounts controlled by TAYLOR, FIELDS, and CO-CONSPIRATOR 1, in order to share the fraudulently obtained tax refunds.
27. TAYLOR, FIELDS, and CO-CONSPIRATOR 1 created and provided false and fraudulent documents and information to the grand jury in response to subpoenas issued to Shintan and served upon CO-CONSPIRATOR 1 as custodian of records for Shintan by Special Agents of IRS-Criminal Investigation.

28. TAYLOR, FIELDS, and CO-CONSPIRATOR 1 met on multiple occasions to concoct and coordinate false statements they intended to provide in conjunction with the IRS's ongoing criminal investigation and to discuss the destruction of evidence including any phones used to communicate with co-conspirators.

Overt Acts

In furtherance of the conspiracy and to effect the illegal objects of the conspiracy, TAYLOR, FIELDS, and CO-CONSPIRATOR 1 committed the following overt acts, among others, in the District of Colorado and elsewhere:

29. In or about May 2010, TAYLOR provided CO-CONSPIRATOR 1 with a completed Form 1120, U.S. Corporation Income Tax Return, for tax year 2009 in the name of Shintan. Attached to this return was a completed Form 4136, falsely reporting Shintan produced 183,067 gallons of biodiesel and blended it into biodiesel mixtures and fraudulently claiming the Biodiesel Mixture Credit in the amount of \$183,067.
30. On or about May 26, 2010, CO-CONSPIRATOR 1 signed a Form 8453-C, U.S. Corporation Income Tax Declaration for an IRS e-file Return, as the owner of Shintan, authorizing the filing of the 2009 Form 1120 and Form 4136 described above, and certifying their truthfulness and accuracy under penalties of perjury. CO-CONSPIRATOR 1 signed this form in the Denver, Colorado area. Defendants caused the Form 1120 and attached Form 4136 to be filed with the IRS.
31. From in or about March 2011 through in or about August 2013, FIELDS provided CO-CONSPIRATOR 1 with at least 22 completed Forms 8849, Claim for Refund of Excise Taxes, falsely reporting Shintan produced a total of approximately 7,060,529 gallons of biodiesel,

blended it into biodiesel mixtures, and used the mixture as a fuel or sold the mixture for use as a fuel. These 22 Forms 8849 fraudulently claimed the Biodiesel Mixture Credit in the total amount of \$7,060,529. For each of these Forms 8849, CO-CONSPIRATOR 1 signed a Form 8453-EX, Excise Tax Declaration for an IRS e-file return, authorizing the filing of the Form 8849 and certifying its truthfulness and accuracy under penalties of perjury. CO-CONSPIRATOR 1 signed these forms in the Denver, Colorado area. These 22 false Forms 8849 were filed with the IRS, each false Form 8849 constituting a separate overt act, on or about the dates listed below:

<u>Para.</u>	<u>Date Form 8849 Filed</u>	<u>Amount Claimed</u>
a.	03/07/2011	\$175,128.00
b.	03/14/2011	\$177,947.00
c.	04/06/2011	\$198,424.00
d.	05/06/2011	\$160,318.00
e.	06/03/2011	\$160,955.00
f.	07/06/2011	\$157,849.00
g.	08/03/2011	\$166,243.00
h.	09/02/2011	\$172,085.00
i.	09/20/2011	\$881,652.00
j.	10/05/2011	\$125,933.00
k.	11/02/2011	\$199,329.00
l.	12/01/2011	\$199,262.00
m.	01/09/2012	\$191,153.00
n.	02/06/2013	\$229,623.00
o.	03/04/2013	\$509,257.00
p.	03/05/2013	\$229,213.00
q.	04/01/2013	\$244,552.00
r.	04/29/2013	\$1,870,090.00
s.	05/02/2013	\$245,920.00
t.	06/04/2013	\$240,629.00
u.	07/01/2013	\$245,168.00
v.	08/01/2013	\$279,799.00

32. From in or about March 2011 through in or about August 2013, FIELDS provided CO-CONSPIRATOR 1 with hundreds of completed Certificates for Biodiesel fraudulently claiming that Shintan had produced a total of 7,060,529 gallons of biodiesel at its Paterson facility. CO-CONSPIRATOR 1 signed these Certificates for Biodiesel under penalty of perjury in the District of Colorado.

33. On or about the dates below, CO-CONSPIRATOR 1 endorsed and deposited each Treasury check listed in the table below into bank accounts in the name of Shintan, in the District of Colorado, each such deposit constituting a separate overt act.

<u>Para.</u>	<u>Date of Deposit</u>	<u>Amount</u>	<u>Receiving Account</u>
a.	08/13/2010	\$183,583.47	Shintan
b.	03/25/2011	\$175,128.00	Shintan
c.	04/05/2011	\$177,947.00	Shintan
d.	05/03/2011	\$198,404.00	Shintan
e.	05/27/2011	\$160,318.00	Shintan
f.	06/21/2011	\$160,955.00	Shintan
g.	07/29/2011	\$157,849.00	Shintan
h.	08/23/2011	\$166,243.00	Shintan
i.	09/26/2011	\$172,085.00	Shintan
j.	09/27/2011	\$881,652.00	Shintan
k.	10/31/2011	\$125,933.00	Shintan
l.	11/15/2011	\$199,329.00	Shintan
m.	12/21/2011	\$199,262.00	Shintan
n.	01/30/2012	\$191,153.00	Shintan
o.	03/20/2013	\$509,257.00	Shintan
P	03/20/2013	\$229,213.00	Shintan
q.	03/20/2013	\$229,623.00	Shintan
r.	04/12/2013	\$244,552.00	Shintan
s.	05/13/2013	\$1,870,090.00	Shintan
t.	05/17/2013	\$245,920.00	Shintan
u.	06/18/2013	\$240,629.00	Shintan
v.	07/16/2013	\$245,168.00	Shintan
w.	08/14/2013	\$279,799.00	Shintan

34. On or about the dates listed below, CO-CONSPIRATOR 1 transferred funds from Shintan's bank accounts to accounts controlled by CO-CONSPIRATOR 1, TAYLOR, and FIELDS, each such transfer constituting a separate overt act:

<u>Para.</u>	<u>Date of Transfer</u>	<u>Sending Account</u>	<u>Amount</u>	<u>Receiving Account</u>	<u>Receiving Account Controlled By</u>
a.	03/31/11	Shintan	\$60,000	Fuel Brothers	TAYLOR
b.	03/31/11	Shintan	\$60,000	Fuel Brothers	TAYLOR
c.	04/13/11	Shintan	\$136,000	Fuel Brothers	TAYLOR
d.	05/05/11	Shintan	\$13,000.00	MARTIN FIELDS	FIELDS
e.	05/10/11	Shintan	\$148,500.00	Fuel Brothers	TAYLOR
f.	05/31/11	Shintan	\$24,500.00	MARTIN FIELDS	FIELDS
g.	06/02/11	Shintan	\$112,300.00	Fuel Brothers	TAYLOR
h.	06/22/11	Shintan	\$25,000.00	MARTIN FIELDS	FIELDS
i.	06/28/11	Shintan	\$105,000.00	Fuel Brothers	TAYLOR
j.	08/01/11	Shintan	\$40,000.00	Martin Fields	FIELDS
k.	08/04/11	Shintan	\$99,000.00	Fuel Brothers	TAYLOR
l.	08/24/11	Shintan	\$38,000.00	MARTIN FIELDS and L.B.	FIELDS
m.	09/01/11	Shintan	\$110,500.00	Fuel Brothers	TAYLOR
n.	09/29/11	Shintan	\$12,000.00	Yknott Consulting	FIELDS
o.	10/03/11	Shintan	\$297,000.00	Fuel Brothers	TAYLOR
p.	10/13/11	Shintan	\$15,000.00	Martin Fields	FIELDS
q.	10/19/11	Shintan	\$300,000.00	Fuel Brothers	TAYLOR
r.	11/01/11	Shintan	\$50,000.00	MARTIN FIELDS and L.B.	FIELDS
s.	11/04/11	Shintan	\$273,000.00	Fuel Brothers	TAYLOR
t.	11/07/11	Shintan	\$50,000.00	Fuel Brothers	TAYLOR
u.	11/16/11	Shintan	\$50,000.00	MARTIN FIELDS and L.B.	FIELDS
v.	11/29/11	Shintan	\$126,660.00	Fuel Brothers	TAYLOR
w.	12/22/11	Shintan	\$55,000.00	MARTIN FIELDS and L.B.	FIELDS
x.	01/05/12	Shintan	\$125,000.00	Fuel Brothers	TAYLOR
y.	02/01/12	Shintan	\$50,000.00	MARTIN FIELDS and L.B.	FIELDS
z.	02/16/12	Shintan	\$120,000.00	Fuel Brothers	TAYLOR
aa.	03/21/13	Shintan	\$217,628.00	Yknott Consulting	FIELDS
bb.	03/21/13	Shintan	\$25,000.00	CO-CONSPIRATOR 1	CO-CONSPIRATOR 1

<u>Para.</u>	<u>Date of Transfer</u>	<u>Sending Account</u>	<u>Amount</u>	<u>Receiving Account</u>	<u>Receiving Account Controlled By</u>
cc.	03/22/13	Shintan	\$150,000.00	Fuel Brothers	TAYLOR
dd.	03/22/13	Shintan	\$45,000.00	CO-CONSPIRATOR 1	CO-CONSPIRATOR 1
ee.	04/01/13	Shintan	\$361,369.85	Fuel Brothers	TAYLOR
ff.	04/15/13	Shintan	\$65,024.00	Yknott Consulting	FIELDS
gg.	04/15/13	Shintan	\$14,000.00	CO-CONSPIRATOR 1	CO-CONSPIRATOR 1
hh.	04/16/13	Shintan	\$116,042.00	Fuel Brothers	TAYLOR
ii.	05/14/13	Shintan	\$375,000.00	Martin Fields	FIELDS
jj.	05/14/13	Shintan	\$300,000.00	Martin Fields	FIELDS
kk.	05/14/13	Shintan	\$98,500.00	CO-CONSPIRATOR 1	CO-CONSPIRATOR 1
ll.	05/15/13	Shintan	\$1,000,000.00	Fuel Brothers	TAYLOR
mm.	05/17/13	Shintan	\$20,000.00	Martin Fields	FIELDS
nn.	06/18/13	Shintan	\$12,000.00	CO-CONSPIRATOR 1	CO-CONSPIRATOR 1
oo.	06/24/13	Shintan	\$130,200.00	Fuel Brothers	TAYLOR
pp.	07/16/13	Shintan	\$107,094.00	Yknott Consulting	FIELDS
qq.	07/16/13	Shintan	\$56,990.00	Fuel Brothers	TAYLOR
rr.	07/17/13	Shintan	\$26,920.00	Fuel Brothers	TAYLOR
ss.	07/31/13	Shintan	\$26,000.00	Yknott Consulting	FIELDS
tt.	08/14/13	Shintan	\$146,299.00	Fuel Brothers	TAYLOR
uu.	08/14/13	Shintan	\$74,000.00	Yknott Consulting	FIELDS
vv.	09/12/13	Shintan	\$155,000.00	Fuel Brothers	TAYLOR
ww.	09/12/13	Shintan	\$70,000.00	Yknott Consulting	FIELDS
xx.	09/24/13	Shintan	\$372,115.00	Fuel Brothers	TAYLOR

35. On or about May 9, 2014, TAYLOR provided CO-CONSPIRATOR 1 with false and fraudulent documents, which CO-CONSPIRATOR 1 signed, including:

- a. A false and backdated document purporting to be an October 1, 2009 lease between Shintan Inc./CO-CONSPIRATOR 1 and Fuel Brothers Corporation for equipment purportedly located at the Paterson facility.
- b. Multiple false and backdated documents purporting to be from Fuel Brothers and purporting to demand payment and documents from Shintan by various due dates between January 31, 2010 and September 1, 2013.

- c. A false and backdated document purporting to be a February 1, 2011 promissory note between CO-CONSPIRATOR 1 “Shintan Inc.” and TAYLOR “Fuel Brothers” for \$6,000,000 for “damages resulting in the loss of all equipment leased to CO-CONSPIRATOR 1 ‘Shintan Inc.’”

36. On or about May 9, 2014, TAYLOR and CO-CONSPIRATOR 1 provided false and fraudulent documents in response to a grand jury subpoena.

37. On or about October 26, 2017, TAYLOR provided CO-CONSPIRATOR 1 with false information to provide in response to a grand jury subpoena, including:

- a. A false statement that all tax return preparation was handled in the office of B.F.
- b. A false statement that Shintan had no business association with MATTHEW TAYLOR.

38. On or about October 26, 2017, CO-CONSPIRATOR 1 provided false information in response to a grand jury subpoena.

39. In or about February 2018, TAYLOR, FIELDS, and CO-CONSPIRATOR 1 met and discussed how they would cover up their fraud.

40. In or about February 2018, FIELDS and CO-CONSPIRATOR 1 met and discussed how they would cover up their fraud.

41. In or about February 2018, TAYLOR and CO-CONSPIRATOR 1 met and discussed how they would cover up their fraud.

42. In or about March 2018, TAYLOR, FIELDS, and CO-CONSPIRATOR 1 met and discussed how they would cover up their fraud.

All in violation of Title 18, United States Code, Section 371.

COUNTS TWO THROUGH SIX

(18 U.S.C. § 287–False, Fraudulent, and Fictitious Claims)

43. The allegations set forth in paragraphs 1 to 19 and 23 to 28 are re-alleged and incorporated by reference as if fully set forth in each count herein.

44. On or about the dates listed below, in the District of Colorado and elsewhere, defendants

MATTHEW TAYLOR and MARTIN FIELDS,

together with CO-CONSPIRATOR 1, not named as a defendant herein, made and presented and caused to be made and presented to the IRS claims against the United States for payment of refunds based on Biodiesel Mixture Credits, as set forth in the table below, knowing that the claims were false, fictitious, and fraudulent, in that the claims falsely reported that Shintan had produced biodiesel at the Paterson, New Jersey facility, blended it into a biodiesel mixture, and used the mixture as fuel or sold the mixture for use as fuel, when in fact Shintan did not produce or blend any biodiesel at the Paterson, New Jersey facility after it was evicted from the facility in February 2011, each such claim constituting a separate count of this Indictment:

<u>Count</u>	<u>Date of Claim</u>	<u>Description of False Claim</u>	<u>Period of Claim</u>	<u>Gallons of Biodiesel Reported</u>	<u>Refund Claimed</u>
2	04/29/2013	Electronically-filed Shintan Inc. Claim for Refund of Excise Tax (IRS Form 8849)	01/01/2012 to 09/30/2012	1,870,090	\$1,870,090
3	05/02/2013	Electronically-filed Shintan Inc. Claim for Refund of Excise Tax (IRS Form 8849)	04/01/2013 to 04/30/2013	245,920	\$245,920
4	06/04/2013	Electronically-filed Shintan Inc. Claim for Refund of Excise Tax (IRS Form 8849)	05/01/2013 to 05/31/2013	240,629	\$240,629

<u>Count</u>	<u>Date of Claim</u>	<u>Description of False Claim</u>	<u>Period of Claim</u>	<u>Gallons of Biodiesel Reported</u>	<u>Refund Claimed</u>
5	07/01/2013	Electronically-filed Shintan Inc. Claim for Refund of Excise Tax (IRS Form 8849)	06/01/2013 to 06/30/2013	245,168	\$245,168
6	08/01/2013	Electronically-filed Shintan Inc. Claim for Refund of Excise Tax (IRS Form 8849)	07/01/2013 to 07/31/2013	279,799	\$279,799

All in violation of Title 18, United States Code, Section 287 and Section 2.

COUNT SEVEN

(18 U.S.C. § 1956(h)—Conspiracy to Commit Money Laundering)

45. The allegations set forth in paragraphs 1 to 19 are re-alleged and incorporated by reference as if fully set forth in each herein.

The Scheme and Artifice to Defraud

46. From at least in or about March 2009 and continuing through in or about the date of this Indictment, in the District of Colorado and elsewhere, defendants

MATTHEW TAYLOR and MARTIN FIELDS,

together with CO-CONSPIRATOR 1, not named as a defendant herein, with the intent to defraud, devised a scheme and artifice to defraud and obtain money by materially false and fraudulent pretenses, representations, and promises, as described in the allegations in paragraphs 23 to 28, which are re-alleged and incorporated by reference as if fully set forth herein.

47. On or about the dates listed in the table below, in the District of Colorado, and elsewhere, for the purpose of executing or attempting to execute the above-described scheme and artifice to defraud, defendants

MATTHEW TAYLOR and MARTIN FIELDS,

together with CO-CONSPIRATOR 1, not named as a defendant herein, caused the IRS to mail through the United States Postal Service the following matters:

<u>Para.</u>	<u>Date of Mailing</u>	<u>Description of Mailing</u>	<u>Amount of Treasury Check</u>
a.	08/08/2010	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$183,583.47
b.	03/21/2011	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$175,128.00
c.	03/31/2011	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$177,947.00
d.	04/27/2011	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$198,404.00
e.	05/23/2011	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$160,318.00
f.	06/17/2011	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$160,955.00
g.	07/26/2011	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$157,849.00
h.	08/17/2011	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$166,243.00
i.	09/20/2011	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$172,085.00
j.	09/22/2011	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$881,652.00
k.	10/24/2011	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$125,933.00
l.	11/10/2011	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$199,329.00
m.	12/13/2011	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$199,262.00
n.	01/23/2012	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$191,153.00
o.	03/13/2013	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$509,257.00
p.	03/13/2013	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$229,213.00
q.	03/15/2013	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$229,623.00

<u>Para.</u>	<u>Date of Mailing</u>	<u>Description of Mailing</u>	<u>Amount of Treasury Check</u>
r.	04/08/2013	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$244,552.00
s.	05/07/2013	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$1,870,090.00
t.	05/13/2013	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$245,920.00
u.	06/13/2013	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$240,629.00
v.	07/12/2013	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$245,168.00
w.	08/09/2013	Treasury check for Biodiesel Mixture Credit in the name of Shintan Inc.	\$279,799.00

The Money Laundering Conspiracy

48. From in or about March 2009 through and on or about September 24, 2013, within the District of Colorado and elsewhere, the defendants,

MATTHEW TAYLOR and MARTIN FIELDS,

together with CO-CONSPIRATOR 1, not named as a defendant herein, and others, known and unknown to the Grand Jury, did knowingly combine, conspire, and agree with each other and with other persons known and unknown to the Grand Jury to commit offenses against the United States in violation of Title 18, United States Code, Section 1957, to wit:

- (a) to knowingly engage and attempt to engage, in monetary transactions, by, through, or to a financial institution, affecting interstate and foreign commerce, in criminally derived property of a value greater than \$10,000, that is monetary instruments and funds, such property having been derived from a specific unlawful activity, that is, mail fraud, in violation of Title 18, United States Code, Section 1341, as described in paragraphs 46 to 47, in violation of Title 18, United States Code, Section 1957.

Manner and Means of the Conspiracy

Among the manner and means by which the defendants and their co-conspirators carried out the conspiracy were the following:

49. TAYLOR and FIELDS directed CO-CONSPIRATOR 1 to open bank accounts in the name of Shintan. CO-CONSPIRATOR 1 opened bank accounts in the name of Shintan at TCF Bank, US Bank, and JPMorgan Chase.

50. TAYLOR and FIELDS directed CO-CONSPIRATOR 1 to deposit the following monetary instruments, to wit, Treasury checks, constituting property derived from specified unlawful activity, in excess of \$10,000, into Shintan's bank accounts:

<u>Para.</u>	<u>Date of Deposit</u>	<u>Amount</u>	<u>Receiving Account</u>
a.	08/13/2010	\$183,583.47	Shintan
b.	03/25/2011	\$175,128.00	Shintan
c.	04/05/2011	\$177,947.00	Shintan
d.	05/03/2011	\$198,404.00	Shintan
e.	05/27/2011	\$160,318.00	Shintan
f.	06/21/2011	\$160,955.00	Shintan
g.	07/29/2011	\$157,849.00	Shintan
h.	08/23/2011	\$166,243.00	Shintan
i.	09/26/2011	\$172,085.00	Shintan
j.	09/27/2011	\$881,652.00	Shintan
k.	10/31/2011	\$125,933.00	Shintan
l.	11/15/2011	\$199,329.00	Shintan
m.	12/21/2011	\$199,262.00	Shintan
n.	01/30/2012	\$191,153.00	Shintan
o.	03/20/2013	\$509,257.00	Shintan
p.	03/20/2013	\$229,213.00	Shintan
q.	03/20/2013	\$229,623.00	Shintan
r.	04/12/2013	\$244,552.00	Shintan
s.	05/13/2013	\$1,870,090.00	Shintan
t.	05/17/2013	\$245,920.00	Shintan
u.	06/18/2013	\$240,629.00	Shintan
v.	07/16/2013	\$245,168.00	Shintan
w.	08/14/2013	\$279,799.00	Shintan

51. TAYLOR and FIELDS directed CO-CONSPIRATOR 1 to execute the following transfers, withdrawals, and deposits of funds and monetary instruments, in amounts greater than \$10,000, constituting property derived from specified unlawful activity, from Shintan's accounts into accounts controlled by FIELDS and TAYLOR:

<u>Para.</u>	<u>Date of Transfer</u>	<u>Sending Account</u>	<u>Amount</u>	<u>Receiving Account</u>	<u>Receiving Account Controlled By</u>
a.	03/31/11	Shintan	\$60,000	Fuel Brothers	TAYLOR
b.	03/31/11	Shintan	\$60,000	Fuel Brothers	TAYLOR
c.	04/13/11	Shintan	\$136,000	Fuel Brothers	TAYLOR
d.	05/05/11	Shintan	\$13,000.00	MARTIN FIELDS	FIELDS
e.	05/10/11	Shintan	\$148,500.00	Fuel Brothers	TAYLOR
f.	05/31/11	Shintan	\$24,500.00	MARTIN FIELDS	FIELDS
g.	06/02/11	Shintan	\$112,300.00	Fuel Brothers	TAYLOR
h.	06/22/11	Shintan	\$25,000.00	MARTIN FIELDS	FIELDS
i.	06/28/11	Shintan	\$105,000.00	Fuel Brothers	TAYLOR
j.	08/01/11	Shintan	\$40,000.00	Martin Fields	FIELDS
k.	08/04/11	Shintan	\$99,000.00	Fuel Brothers	TAYLOR
l.	08/24/11	Shintan	\$38,000.00	MARTIN FIELDS and L.B.	FIELDS
m.	09/01/11	Shintan	\$110,500.00	Fuel Brothers	TAYLOR
n.	09/29/11	Shintan	\$12,000.00	Yknott Consulting	FIELDS
o.	10/03/11	Shintan	\$297,000.00	Fuel Brothers	TAYLOR
p.	10/13/11	Shintan	\$15,000.00	Martin Fields	FIELDS
q.	10/19/11	Shintan	\$300,000.00	Fuel Brothers	TAYLOR
r.	11/01/11	Shintan	\$50,000.00	MARTIN FIELDS and L.B.	FIELDS
s.	11/07/11	Shintan	\$50,000.00	Fuel Brothers	TAYLOR
t.	11/04/11	Shintan	\$273,000.00	Fuel Brothers	TAYLOR
u.	11/16/11	Shintan	\$50,000.00	MARTIN FIELDS and L.B.	FIELDS
v.	11/29/11	Shintan	\$126,660.00	Fuel Brothers	TAYLOR
w.	12/22/11	Shintan	\$55,000.00	MARTIN FIELDS and L.B.	FIELDS
x.	01/05/12	Shintan	\$125,000.00	Fuel Brothers	TAYLOR
y.	02/01/12	Shintan	\$50,000.00	MARTIN FIELDS and L.B.	FIELDS
z.	02/16/12	Shintan	\$120,000.00	Fuel Brothers	TAYLOR
aa.	03/21/13	Shintan	\$217,628.00	Yknott Consulting	FIELDS
bb.	03/22/13	Shintan	\$150,000.00	Fuel Brothers	TAYLOR
cc.	04/1/13	Shintan	\$361,369.85	Fuel Brothers	TAYLOR

<u>Para.</u>	<u>Date of Transfer</u>	<u>Sending Account</u>	<u>Amount</u>	<u>Receiving Account</u>	<u>Receiving Account Controlled By</u>
dd.	04/15/13	Shintan	\$65,024.00	Yknott Consulting	FIELDS
ee.	04/16/13	Shintan	\$116,042.00	Fuel Brothers	TAYLOR
ff.	05/14/13	Shintan	\$375,000.00	MARTIN FIELDS	FIELDS
gg.	05/14/13	Shintan	\$300,000.00	MARTIN FIELDS	FIELDS
hh.	05/15/13	Shintan	\$1,000,000.00	Fuel Brothers	TAYLOR
ii.	05/17/13	Shintan	\$20,000.00	MARTIN FIELDS	FIELDS
jj.	06/24/13	Shintan	\$130,200.00	Fuel Brothers	TAYLOR
kk.	07/16/13	Shintan	\$107,094.00	Yknott Consulting	FIELDS
ll.	07/16/13	Shintan	\$56,990.00	Fuel Brothers	TAYLOR
mm.	07/17/13	Shintan	\$26,920.00	Fuel Brothers	TAYLOR
nn.	07/31/13	Shintan	\$26,000.00	Yknott Consulting	FIELDS
oo.	08/14/13	Shintan	\$146,299.00	Fuel Brothers	TAYLOR
pp.	08/14/13	Shintan	\$74,000.00	Yknott Consulting	FIELDS
qq.	09/12/13	Shintan	\$155,000.00	Fuel Brothers	TAYLOR
rr.	09/12/13	Shintan	\$70,000.00	Yknott Consulting	FIELDS
ss.	09/24/13	Shintan	\$372,115.00	Fuel Brothers	TAYLOR

All in violation of Title 18, United States Code, Section 1956(h).

COUNTS EIGHT THROUGH TWENTY-TWO
(18 U.S.C. § 1957–Money Laundering)

52. The allegations set forth in paragraphs 1 to 19 are re-alleged and incorporated by reference as if fully set forth in each count herein.

53. On or about the dates listed in the table below, in the District of Colorado, and elsewhere, defendant,

MATTHEW TAYLOR,

did knowingly engage and attempt to engage in the following monetary transactions, by through or to a financial institution, affecting interstate or foreign commerce, in criminally derived property of a value greater than \$10,000, that is the transfer, withdrawal, and deposit of funds and monetary instruments, which was derived from specified unlawful activity, to wit,

mail fraud, in violation of Title 18, United States Code, Section 1341, as described in paragraphs 46 to 47, each such monetary transaction constituting a separate count of this Indictment:

<u>Count</u>	<u>Date</u>	<u>Sending Account</u>	<u>Amount</u>	<u>Receiving Account</u>
8	05/13/13	Fuel Brothers	\$24,314.51	HSBC-L.R. (luxury vacation rental)
9	08/02/13	Fuel Brothers	\$660,000.00	Redd Taylor
10	08/08/13	Redd Taylor	\$50,000.00	Fuel Brothers
11	08/13/13	Fuel Brothers	\$10,500.00	Redd Taylor
12	08/28/13	Redd Taylor	\$15,000.00	Fuel Brothers
13	09/12/13	Fuel Brothers	\$150,000.00	Redd Taylor
14	09/17/13	Redd Taylor	\$32,500.00	S.H. LLC (lobbying firm)
15	09/24/13	Fuel Brothers	\$372,000.00	Redd Taylor
16	09/26/13	Redd Taylor	\$16,000.00	T.J. Co. (clothing store)
17	09/27/13	Redd Taylor	\$11,534.00	D.L.D. (landscape company)
18	10/02/13	Fuel Brothers	\$28,000.00	Redd Taylor
19	10/03/13	Redd Taylor	\$890,000.00	F.B.L.T. (title company) for down payment on property at 10786 Rainribbon Road, Littleton, CO, 80126
20	10/07/13	Redd Taylor	\$12,195.28	P.T. (TV store)
21	10/15/13	Redd Taylor	\$12,000.00	A.S. Inc. (lobbying firm)
22	10/17/13	Redd Taylor	\$11,000.00	E.T. (school)

All in violation of Title 18, United States Code, Section 1957.

COUNTS TWENTY-THREE TO TWENTY-SIX
(18 U.S.C. § 1957–Money Laundering)

54. The allegations set forth in paragraphs 1 to 19 are re-alleged and incorporated by reference as if fully set forth in each count herein.

55. On or about the dates listed in the table below, in the District of Colorado, and elsewhere, defendant,

MARTIN FIELDS,

did knowingly engage and attempt to engage in the following monetary transactions, by through or to a financial institution, affecting interstate or foreign commerce, in criminally

derived property of a value greater than \$10,000, that is the transfer, withdrawal, and deposit of funds and monetary instruments, which was derived from specified unlawful activity, to wit, mail fraud, in violation of Title 18, United States Code, Section 1341, as described in paragraphs 46 to 47, each such monetary transaction constituting a separate count of this Indictment:

<u>Count</u>	<u>Date</u>	<u>Sending Account</u>	<u>Amount</u>	<u>Receiving Account</u>
23	05/14/13	MARTIN FIELDS and L.B.	\$300,000.00	Yknott Consulting
24	06/04/13	Yknott Consulting	\$50,000.00	F.T. (title company) for earnest money deposit on purchase of warehouse
25	06/18/13	Yknott Consulting	\$54,000.00	Yknott Consulting
26	08/01/13	Yknott Consulting	\$330,968.53	F.T. (title company) for down payment for purchase of warehouse

All in violation of Title 18, United States Code, Section 1957.

FORFEITURE NOTICE

Upon conviction of one or more of the offenses alleged in Counts 7-26 of this Indictment, the defendants

MATTHEW TAYLOR and MARTIN FIELDS

shall forfeit to the United States pursuant to Title 18, United States Code, Section 982(a)(1), any property, real or personal, involved in such offense, or any property traceable to such property, including, but not limited to, a sum of money equal to \$7,244,092.47 in United States Currency and the following assets:

- a. 10786 Rainribbon Road, Littleton, CO, 80126; and

If the property described above, as a result of any act or omission of the defendants:

- a. Cannot be located upon the exercise of due diligence;

- b. Has been transferred or sold to, or deposited with, a third party;
- c. Has been substantially diminished in value; or
- d. Has been commingled with other property which cannot be divided without difficulty;

it is the intent of the United States, pursuant to Title 18, United States Code, Section 982(b)(1) and Title 28, United States Code, Section 2461(c), incorporating Title 21, United States Code, Section 853(p) to seek forfeiture of any other property of the defendant up to the value of the forfeitable property described above.

A TRUE BILL.

Ink signature on file in the Clerk's Office
FOREPERSON

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General
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By: s/Leslie A. Goemaat

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