

MAR 23 2017

JULIA C. DUDLEY, CLERK  
BY: *[Signature]*  
DEPUTY CLERK

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF VIRGINIA  
LYNCHBURG DIVISION

UNITED STATES OF AMERICA )

v. )

BARRY EDWARDS, )  
JOANNE EDWARDS, )  
Defendants. )

CRIMINAL NO. 617cr00003

In violation of:

18 U.S.C. § 371  
26 U.S.C. § 7201  
26 U.S.C. § 7212(a)

**SEALED INDICTMENT**

At all times relevant to this Indictment:

1. Defendants BARRY EDWARDS and JOANNE EDWARDS are husband and wife who both resided within the jurisdiction of the Western District of Virginia.
2. Defendant BARRY EDWARDS established the nominee entity For His Glory Mission ("FHG Mission") in Lynchburg, Virginia on May 10, 2006. FHG Mission purported to be a mission of the Church of Yahweh, a non-denominational church headquartered in Florida.
3. Defendant JOANNE EDWARDS established the nominee entity Helping Hands Mission ("HH Mission") in Lynchburg, Virginia on August 22, 2006. HH Mission purported to be a mission of the Church of Yahweh, a non-denominational church headquartered in Florida.
4. Eniva USA, Inc. ("Eniva"), headquartered in Anoka, Minnesota, manufactured and distributed nutritional supplements and other products. Eniva sold branded products through independent contractors. Defendant BARRY EDWARDS was an independent contractor for Eniva.
5. Max International, LLC ("Max International"), headquartered in Salt Lake City, Utah, manufactured and distributed nutritional supplements and other products. Max

International sold branded products through independent sales representatives. Defendant BARRY EDWARDS was an independent sales representative for Max International.

6. FHG Mission maintained a checking account, account number ending in 6409, with Bank of America. Defendant BARRY EDWARDS was the sole signatory to the Bank of America account ending in 6409.

7. HH Mission maintained a checking account, account number ending in 0128, with Bank of America. Defendant JOANNE EDWARDS was the sole signatory to the Bank of America account ending in 0128.

8. In conjunction with establishing FHG Mission, defendant BARRY EDWARDS executed a purported vow of poverty on May 17, 2006. In conjunction with establishing HH Mission, defendant JOANNE EDWARDS executed a purported vow of poverty on August 22, 2006.

9. Despite his purported vow of poverty, during years 2006 through 2013, defendant BARRY EDWARDS earned gross income as an independent contractor for Eniva and as an independent sales representative for Max International. Defendants BARRY EDWARDS and JOANNE EDWARDS deposited checks from Eniva and Max International into the Bank of America accounts for FHG Mission and HH Mission.

10. Defendants BARRY EDWARDS and JOANNE EDWARDS deposited checks to FHG Mission's and HH Missions' Bank of America accounts, and then withdrew cash from those accounts. Defendants BARRY EDWARDS and JOANNE EDWARDS then deposited cash into personal bank accounts and used those funds to pay for their personal expenses, including car payments and their children's tuition. Defendant BARRY EDWARDS also used

cash to purchase a five-acre farm in Concord, Virginia. The defendants and their family members have resided on the Concord, Virginia farm since approximately September 2010.

11. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and for collecting taxes owed to the United States.

12. Financial institutions that engage in a currency transaction involving more than \$10,000 in U.S. currency were required by law to file a report of the transaction, known as a Currency Transaction Report (“CTR”), with the United States Department of the Treasury.

**COUNT ONE**  
**(Corrupt Endeavor to Obstruct and Impede  
the Due Administration of the Internal Revenue Laws)**

The Grand Jury charges:

13. Paragraphs 1– 12 are re-alleged and incorporated by reference herein.

14. Beginning on or about May 10, 2006, and continuing through at least on or about February 5, 2016, in the Western District of Virginia and elsewhere, defendant BARRY EDWARDS did corruptly endeavor to obstruct and impede the due administration of the Internal Revenue laws of the United States concerning the ascertainment, computation, assessment and collection of federal taxes by, among other means:

- a) establishing and causing others to establish nominee entities to conceal defendant BARRY EDWARDS’ receipt of gross income and to defeat the payment of federal income taxes;
- b) causing third parties to issue checks in the names of nominee entities and depositing those checks into bank accounts held in the names of those nominee entities to conceal defendant BARRY EDWARDS’ receipt of gross income;

- c) structuring cash withdrawals from bank accounts held in the names of nominee entities to conceal defendant BARRY EDWARDS' and JOANNE EDWARDS' use of those funds;
- d) filing with the IRS false Individual Income Tax Returns (IRS Forms 1040) for calendar years 2013 through 2015.

All in violation of Title 26, United States Code, Section 7212(a).

**COUNT TWO**  
**(Tax Evasion – Calendar Year 2010)**

The Grand Jury charges:

15. Paragraphs 1– 12 are re-alleged and incorporated by reference herein.

16. For the calendar year 2010, defendant BARRY EDWARDS, while residing within the Western District of Virginia, had and received taxable income, upon which there was income tax due and owing to the United States of America. Well knowing the foregoing facts, and failing to make an income tax return on or before April 15, 2011, as required by law, to any proper officer of the IRS, and pay to the IRS the income tax, defendant BARRY EDWARDS, in the Western District of Virginia and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America for the calendar year 2010, by committing the following affirmative acts, among others: establishing and causing others to establish nominee entities, causing third parties to issue checks in the names of nominee entities and depositing those checks into bank accounts held in the names of those nominee entities, and structuring cash withdrawals from those bank accounts.

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

**COUNT THREE**  
**(Tax Evasion – Calendar Year 2011)**

The Grand Jury charges:

17. Paragraphs 1– 12 are re-alleged and incorporated by reference herein.

18. For the calendar year 2011, defendant BARRY EDWARDS, while residing within the Western District of Virginia, had and received taxable income, upon which there was income tax due and owing to the United States of America. Well knowing the foregoing facts, and failing to make an income tax return on or before April 18, 2012, as required by law, to any proper officer of the IRS, and pay to the IRS the income tax, defendant BARRY EDWARDS, in the Western District of Virginia and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America for the calendar year 2011, by committing the following affirmative acts, among others: establishing and causing others to establish nominee entities, causing third parties to issue checks in the names of nominee entities and depositing those checks into bank accounts held in the names of those nominee entities, and structuring cash withdrawals from those bank accounts.

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

**COUNT FOUR**  
**(Tax Evasion – Calendar Year 2012)**

The Grand Jury charges:

19. Paragraphs 1– 12 are re-alleged and incorporated by reference herein.

20. For the calendar year 2012, defendant BARRY EDWARDS, while residing within the Western District of Virginia, had and received taxable income, upon which there was income tax due and owing to the United States of America. Well knowing the foregoing facts, and failing to make an income tax return on or before April 17, 2013, as required by law, to any

proper officer of the IRS, and pay to the IRS the income tax, defendant BARRY EDWARDS, in the Western District of Virginia and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America for the calendar year 2012, by committing the following affirmative acts, among others: establishing and causing others to establish nominee entities, causing third parties to issue checks in the names of nominee entities and depositing those checks into bank accounts held in the names of those nominee entities, and structuring cash withdrawals from those bank accounts.

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

**COUNT FIVE**  
**(Conspiracy to Structure Currency Transactions)**

The Grand Jury charges:

21. Paragraphs 1– 12 are re-alleged and incorporated by reference herein.
22. Beginning on or about December 21, 2006, and continuing through on or about April 6, 2012, in the Western District of Virginia and elsewhere, defendants BARRY EDWARDS and JOANNE EDWARDS did knowingly combine, conspire, confederate and agree together and with each other for the purpose of evading the reporting requirements established under 31 U.S.C. § 5313(a), and the regulations promulgated thereunder, to cause and attempt to cause a domestic financial institution to fail to file a report required under section 5313(a) or 5325, and to knowingly structure, attempt to structure, and assist in structuring at a domestic financial institution subject to the reporting requirements of 31 U.S.C. § 5313(a), in violation of 31 U.S.C. §§ 5324(a)(1), (a)(3) and (d)(1), and thereafter performed one or more acts in furtherance of the object of their conspiracy.

### Object of the Conspiracy

23. It was the purpose and object of the conspiracy, among others, for the defendants to conceal income and make multiple cash withdrawals of U.S. currency from business bank accounts in a manner that evaded the filing of a CTR by the bank.

### Manner and Means

24. Defendants BARRY EDWARDS and JOANNE EDWARDS would and did create HH Mission to receive income generated from sales.

25. Defendants BARRY EDWARDS and JOANNE EDWARDS would and did open and caused to be open a checking account with Bank of America held in the name of HH Mission.

26. BARRY EDWARDS and JOANNE EDWARDS would and did withdraw not more than \$10,000 in any single cash withdrawal in an attempt to evade the filing of CTRs by this financial institution.

### Overt Acts

27. In furtherance of the conspiracy and to effect the objects thereof, defendants BARRY EDWARDS and JOANNE EDWARDS made and caused to be made cash withdrawals of U.S. currency out of HH Mission's Bank of America account ending in 0128 as more fully set forth in the chart below, each subparagraph constituting a separate overt act:

Paragraph	Method of Withdrawal	Date	Amount Withdrawn
27-A	Check No. 1007	Thursday, December 21, 2006	\$5,000.00
27-B	Check No. 1008	Friday, December 22, 2006	\$9,500.00
27-C	Check No. 1011	Thursday, January 25, 2007	\$4,900.00
27-D	ATM	Friday, January 26, 2007	\$700.00
27-E	Check No. 1012	Friday, January 26, 2007	\$9,500.00
27-F	Check No. 1013	Monday, February 26, 2007	\$9,500.00

<b>Paragraph</b>	<b>Method of Withdrawal</b>	<b>Date</b>	<b>Amount Withdrawn</b>
27-G	ATM	Tuesday, February 27, 2007	\$700.00
27-H	ATM	Wednesday, February 28, 2007	\$700.00
27-I	Check No. 1015	Tuesday, March 27, 2007	\$9,500.00
27-J	ATM	Wednesday, March 28, 2007	\$700.00
27-K	Check No. 1016	Wednesday, March 28, 2007	\$9,500.00
27-L	ATM	Thursday, March 29, 2007	\$700.00
27-M	Check No. 1017	Thursday, March 29, 2007	\$9,000.00
27-N	ATM	Friday, March 30, 2007	\$700.00
27-O	ATM	Wednesday, April 18, 2007	\$700.00
27-P	ATM	Wednesday, April 18, 2007	\$700.00
27-Q	Check No. 1020	Wednesday, April 18, 2007	\$9,500.00
27-R	Check No. 1021	Friday, April 20, 2007	\$6,500.00
27-S	ATM	Monday, May 14, 2007	\$700.00
27-T	ATM	Monday, May 14, 2007	\$700.00
27-U	Check No. 1022	Monday, May 14, 2007	\$9,500.00
27-V	ATM	Tuesday, May 15, 2007	\$700.00
27-W	Check No. 1028	Tuesday, June 26, 2007	\$9,500.00
27-X	ATM	Thursday, June 28, 2007	\$700.00
27-Y	ATM	Wednesday, July 25, 2007	\$700.00
27-Z	ATM	Thursday, July 26, 2007	\$700.00
27-AA	Check No. 1031	Thursday, July 26, 2007	\$9,500.00
27-AB	ATM	Friday, July 27, 2007	\$700.00
27-AC	ATM	Tuesday, August 14, 2007	\$700.00
27-AD	ATM	Wednesday, August 15, 2007	\$700.00
27-AE	Check No. 1032	Wednesday, August 15, 2007	\$9,500.00
27-AF	ATM	Thursday, August 16, 2007	\$700.00
27-AG	ATM	Monday, September 17, 2007	\$700.00
27-AH	ATM	Tuesday, September 18, 2007	\$700.00
27-AI	Check No. 1035	Tuesday, September 18, 2007	\$9,500.00
27-AJ	ATM	Monday, November 26, 2007	\$500.00
27-AK	ATM	Monday, November 26, 2007	\$700.00
27-AL	ATM	Monday, November 26, 2007	\$700.00
27-AM	ATM	Monday, November 26, 2007	\$700.00
27-AN	Check No. 1041	Monday, November 26, 2007	\$9,000.00
27-AO	ATM	Tuesday, January 15, 2008	\$700.00
27-AP	Check No. 1043	Tuesday, January 15, 2008	\$9,500.00

<b>Paragraph</b>	<b>Method of Withdrawal</b>	<b>Date</b>	<b>Amount Withdrawn</b>
27-AQ	ATM	Wednesday, January 16, 2008	\$700.00
27-AR	ATM	Thursday, January 17, 2008	\$700.00
27-AS	ATM	Thursday, February 14, 2008	\$700.00
27-AT	Check No. 1044	Thursday, February 14, 2008	\$9,500.00
27-AU	ATM	Friday, February 15, 2008	\$700.00
27-AV	ATM	Monday, March 17, 2008	\$700.00
27-AW	ATM	Monday, March 17, 2008	\$700.00
27-AX	Check No. 1045	Monday, March 17, 2008	\$9,500.00
27-AY	ATM	Tuesday, February 24, 2009	\$700.00
27-AZ	ATM	Tuesday, February 24, 2009	\$700.00
27-BA	Check No. 1066	Tuesday, February 24, 2009	\$9,000.00
27-BB	ATM	Tuesday, March 17, 2009	\$700.00
27-BC	Check No. 1067	Tuesday, March 17, 2009	\$7,500.00
27-BD	ATM	Wednesday, March 18, 2009	\$340.00
27-BE	ATM	Wednesday, March 18, 2009	\$360.00
27-BF	Check No. 1068	Wednesday, March 18, 2009	\$9,500.00
27-BG	ATM	Thursday, March 19, 2009	\$700.00
27-BH	Check No. 1069	Thursday, March 19, 2009	\$1,400.00
27-BI	ATM	Monday, April 27, 2009	\$700.00
27-BJ	Check No. 1071	Tuesday, April 28, 2009	\$4,000.00
27-BK	Check No. 1072	Wednesday, April 29, 2009	\$9,500.00
27-BL	ATM	Wednesday, April 29, 2009	\$700.00
27-BM	ATM	Thursday, April 30, 2009	\$700.00
27-BN	ATM	Thursday, May 28, 2009	\$700.00
27-BO	Check No. 1074	Thursday, May 28, 2009	\$3,200.00
27-BP	Check No. 1075	Friday, May 29, 2009	\$9,000.00
27-BQ	ATM	Monday, June 29, 2009	\$200.00
27-BR	ATM	Monday, June 29, 2009	\$700.00
27-BS	ATM	Monday, June 29, 2009	\$700.00
27-BT	Check No. 1078	Monday, June 29, 2009	\$9,500.00
27-BU	ATM	Tuesday, June 30, 2009	\$201.00
27-BV	ATM	Tuesday, June 30, 2009	\$700.00
27-BW	Check No. 1079	Tuesday, July 28, 2009	\$4,900.00
27-BX	Check No. 1080	Wednesday, July 29, 2009	\$9,500.00
27-BY	ATM	Thursday, July 30, 2009	\$700.00
27-BZ	Check No. 1081	Thursday, July 30, 2009	\$8,000.00

<b>Paragraph</b>	<b>Method of Withdrawal</b>	<b>Date</b>	<b>Amount Withdrawn</b>
27-CA	ATM	Monday, August 31, 2009	\$700.00
27-CB	ATM	Monday, August 31, 2009	\$700.00
27-CC	ATM	Monday, August 31, 2009	\$702.00
27-CD	Check No. 1082	Monday, August 31, 2009	\$9,000.00
27-CE	ATM	Tuesday, September 01, 2009	\$700.00
27-CF	Check No. 1083	Tuesday, September 01, 2009	\$7,900.00
27-CG	ATM	Thursday, October 01, 2009	\$700.00
27-CH	Check No. 1084	Thursday, October 01, 2009	\$4,900.00
27-CI	Check No. 1086	Friday, October 02, 2009	\$9,500.00
27-CJ	ATM	Thursday, October 29, 2009	\$700.00
27-CK	Check No. 1087	Thursday, October 29, 2009	\$9,500.00
27-CL	Check No. 1088	Friday, October 30, 2009	\$9,500.00
27-CM	Check No. 1089	Tuesday, December 01, 2009	\$4,900.00
27-CN	Check No. 1090	Wednesday, December 02, 2009	\$9,500.00
27-CO	ATM	Thursday, December 03, 2009	\$700.00
27-CP	ATM	Thursday, December 03, 2009	\$700.00
27-CQ	ATM	Monday, January 04, 2010	\$700.00
27-CR	ATM	Monday, January 04, 2010	\$700.00
27-CS	ATM	Monday, January 04, 2010	\$700.00
27-CT	ATM	Monday, January 04, 2010	\$700.00
27-CU	ATM	Tuesday, January 05, 2010	\$700.00
27-CV	Check No. 1092	Tuesday, January 05, 2010	\$9,000.00
27-CW	ATM	Wednesday, January 27, 2010	\$700.00
27-CX	Check No. 1094	Wednesday, January 27, 2010	\$9,500.00
27-CY	Check No. 1095	Thursday, January 28, 2010	\$9,000.00
27-CZ	ATM	Monday, March 01, 2010	\$700.00
27-DA	ATM	Monday, March 01, 2010	\$700.00
27-DB	Check No. 1121	Monday, March 01, 2010	\$9,500.00
27-DC	ATM	Monday, March 29, 2010	\$700.00
27-DD	ATM	Monday, March 29, 2010	\$700.00
27-DE	ATM	Monday, March 29, 2010	\$700.00
27-DF	ATM	Tuesday, March 30, 2010	\$700.00
27-DG	Check No. 1097	Tuesday, March 30, 2010	\$9,500.00
27-DH	ATM	Wednesday, March 31, 2010	\$700.00
27-DI	ATM	Monday, April 19, 2010	\$700.00
27-DJ	ATM	Monday, April 19, 2010	\$700.00

<b>Paragraph</b>	<b>Method of Withdrawal</b>	<b>Date</b>	<b>Amount Withdrawn</b>
27-DK	ATM	Tuesday, April 20, 2010	\$700.00
27-DL	Check No. 1122	Tuesday, April 20, 2010	\$9,500.00
27-DM	ATM	Wednesday, June 23, 2010	\$700.00
27-DN	ATM	Wednesday, June 23, 2010	\$700.00
27-DO	Check No. 1099	Wednesday, June 23, 2010	\$9,500.00
27-DP	ATM	Thursday, June 24, 2010	\$700.00
27-DQ	ATM	Monday, March 26, 2012	\$100.00
27-DR	ATM	Monday, March 26, 2012	\$700.00
27-DS	ATM	Monday, March 26, 2012	\$700.00
27-DT	ATM	Monday, March 26, 2012	\$700.00
27-DU	ATM	Tuesday, March 27, 2012	\$700.00
27-DV	ATM	Tuesday, March 27, 2012	\$800.00
27-DW	Check No. 1141	Tuesday, March 27, 2012	\$9,500.00
27-DX	ATM	Wednesday, March 28, 2012	\$700.00
27-DY	ATM	Wednesday, March 28, 2012	\$700.00
27-DZ	ATM	Thursday, March 29, 2012	\$100.00
27-EA	ATM	Thursday, March 29, 2012	\$700.00
27-EB	ATM	Thursday, March 29, 2012	\$700.00
27-EC	Check No. 1142	Friday, March 30, 2012	\$1,500.00
27-ED	Check No. 1143	Friday, March 30, 2012	\$9,500.00
27-EE	ATM	Monday, April 02, 2012	\$100.00
27-EF	ATM	Monday, April 02, 2012	\$100.00
27-EG	ATM	Monday, April 02, 2012	\$700.00
27-EH	ATM	Monday, April 02, 2012	\$700.00
27-EI	ATM	Monday, April 02, 2012	\$700.00
27-EJ	ATM	Monday, April 02, 2012	\$700.00
27-EK	Check No. 1144	Monday, April 02, 2012	\$9,000.00
27-EL	ATM	Tuesday, April 03, 2012	\$803.00
27-EM	ATM	Wednesday, April 04, 2012	\$803.00
27-EN	Check No. 1145	Thursday, April 05, 2012	\$9,000.00
27-EO	ATM	Friday, April 06, 2012	\$702.50

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

**COUNT SIX**

**(Willfully Filing a Materially False Return – Calendar Year 2013)**

The Grand Jury charges:

28. Paragraphs 1– 12 are re-alleged and incorporated by reference herein.

29. On or about January 16, 2015, in the Western District of Virginia, defendants BARRY EDWARDS and JOANNE EDWARDS did willfully make and subscribe an IRS Form 1040, U.S. Individual Income Tax Return, for the calendar year 2013, which was verified by a written declaration that it was made under the penalties of perjury and which defendants BARRY EDWARDS and JOANNE EDWARDS did not believe to be true and correct as to every material matter. That income tax return, which was filed with the IRS, reported on line 22 that defendants BARRY EDWARDS and JOANNE EDWARDS earned total income in the amount of \$17,191, whereas, as the defendants then and there knew and believed that they had earned total income in excess of \$17,191.

All in violation of Title 26, United States Code, Section 7206(1).

**COUNT SEVEN**

**(Willfully Filing a Materially False Return – Calendar Year 2014)**

The Grand Jury charges:

30. Paragraphs 1– 12 are re-alleged and incorporated by reference herein.

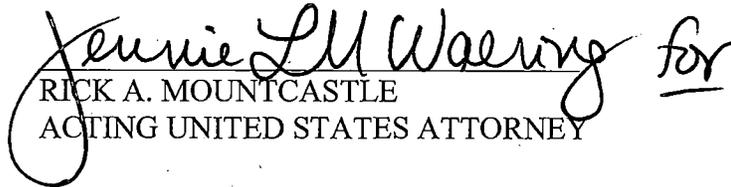
31. On or about January 28, 2015, in the Western District of Virginia, defendants BARRY EDWARDS and JOANNE EDWARDS did willfully make and subscribe an IRS Form 1040, U.S. Individual Income Tax Return, for the calendar year 2014, which was verified by a written declaration that it was made under the penalties of perjury and which defendants BARRY EDWARDS and JOANNE EDWARDS did not believe to be true and correct as to every material matter. That income tax return, which was filed with the IRS, reported on line 22 that

defendants BARRY EDWARDS and JOANNE EDWARDS earned total income in the amount of \$20,360, whereas, as the defendants then and there knew and believed that they had earned total income in excess of \$20,360.

All in violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL this 23rd day of March, 2017.

s/Grand Jury Foreperson  
FOREPERSON

 for  
RICK A. MOUNTCASTLE  
ACTING UNITED STATES ATTORNEY