

FILED

IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE MIDDLE DISTRICT OF ALABAMA  
EASTERN DIVISION

JUN 28 2017

UNITED STATES OF AMERICA )

v. )

WILLIAM ANTHONY GOSHA III, )  
a/k/a "Boo Boo," )  
a/k/a "Boo," )  
a/k/a "Gosh," )

Defendant. )  
\_\_\_\_\_ )

CR. NO. 3:17cr 225-WKW )  
CLERK )  
U.S. DISTRICT COURT )  
MIDDLE DIST. OF ALA. )

[18 U.S.C. § 286; )  
18 U.S.C. § 1341; )  
18 U.S.C. § 1343; )  
18 U.S.C. § 1028A(a)(1), (c)(5); )  
18 U.S.C. § 981(a)(1)(C)] )

**INDICTMENT**

**The Grand Jury charges that:**

**INTRODUCTION**

At times relevant to this Indictment:

1. Defendant WILLIAM ANTHONY GOSHA III, also known as "Boo Boo," "Boo," and "Gosh," resided in Phenix City, Alabama, within the Middle District of Alabama.
2. Tracy Mitchell, Latasha Mitchell, also known as "Tasha," and Dameisha Mitchell, also known as "Meisha," resided in Phenix City, Alabama. Keshia Lanier, also known as "Keshia Gray" and "Keshia Williams," resided in Seale, Alabama, and in Newnan, Georgia. Mequetta Snell-Quick resided in Columbus, Georgia.
3. Tamika Floyd resided in Salem, Alabama. Between in or about 2006 and May 2013, Tamika Floyd was employed at the Alabama Department of Public Health located in Opelika, Alabama. Through her employment, Tamika Floyd had access to the means of identification of individuals.

4. Elizabeth Grant resided in Seale, Alabama. Grant was an employee of the United States Postal Service and worked as a mail carrier in Seale, Alabama.

5. Calvin J. Perry resided in Columbus, Georgia. Ernest James Simmons, Jr. and Pamela Ann Smith resided in Phenix City, Alabama. Smith owned and operated Jaycal Tax Service, a tax preparation business, in Phenix City, Alabama. Simmons and Perry were employed at Jaycal Tax Service.

6. A “means of identification” was any name or number that may be used, alone or in conjunction with any other information, to identify a specific individual, including a name, Social Security number, or date of birth.

7. Several financial institutions provide tax-related bank products to tax preparation businesses. These bank products allow a tax preparer to deduct their fees directly from a tax refund and have their fees directed to the tax preparer’s bank account. The remainder of the tax refund, in turn, can be printed as a check by the tax preparer, directed to a prepaid debit card, or directed to a bank account. As part of the services, the financial institutions provide to the tax preparer blank check stock and prepaid debit cards.

8. 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 collecting taxes owed to the United States.

**COUNT ONE**

(Conspiracy to Defraud the Government with Respect to Claims)

1. The factual allegations contained in Paragraphs 1 through 4 and 6 through 8 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. Beginning in or about November 2010, and continuing until in or about December 2013, within the Middle District of Alabama and elsewhere, Defendant WILLIAM ANTHONY GOSHA III, Tracy Mitchell, Latasha Mitchell, Dameisha Mitchell, Keshia Lanier, Mequetta Snell-Quick, Tamika Floyd, Elizabeth Grant, and others, both known and unknown to the grand jury, unlawfully and knowingly agreed, combined, and conspired with others, both known and unknown to the grand jury, and each other to defraud the United States by obtaining and aiding to obtain the payment and allowance of false, fictitious, and fraudulent claims.

**MANNER AND MEANS**

3. Defendant WILLIAM ANTHONY GOSHA III, Tracy Mitchell, Latasha Mitchell, Dameisha Mitchell, Keshia Lanier, Mequetta Snell-Quick, Tamika Floyd, Elizabeth Grant and others, both known and unknown to the grand jury, would and did agree to file and cause others, both known and unknown to the grand jury, to file false federal income tax returns.

4. Defendant GOSHA, Tracy Mitchell, Keshia Lanier, Tamika Floyd, and others, both known and unknown to the grand jury, would and did obtain the means of identification of individuals, including their names and Social Security numbers.

5. Defendant GOSHA, Tracy Mitchell, Latasha Mitchell, Keshia Lanier, Mequetta Snell-Quick, and others, both known and unknown to the grand jury, would and did transmit the means of identification of individuals through the use of text messages and email messages.

6. Keshia Lanier, Mequetta Snell-Quick, and others, both known and unknown to the grand jury, would and did obtain Electronic Filing Identification Numbers (“EFIN”) in the names of several tax preparation businesses. On behalf of those tax preparation businesses, they would and did apply for bank products through various financial institutions.

7. Defendant GOSHA, Tracy Mitchell, Latasha Mitchell, Keshia Lanier, and others, both known and unknown to the grand jury, would and did use means of identification to prepare and electronically file and caused to be filed false federal income tax returns and directed anticipated tax refunds to prepaid debit cards, to U.S. Treasury Checks, and to financial institutions that distributed the refunds via checks or prepaid debit cards. As part of this conspiracy, the Defendant and others, both known and unknown to the grand jury, would and did file over 7,000 federal income tax returns for 2010, 2011, and 2012 that claimed over \$19 million in tax refunds.

8. Defendant GOSHA, Tracy Mitchell, and others, both known and unknown to the grand jury, would and did recruit Elizabeth Grant and Person A, who were employees of the United States Postal Service. Elizabeth Grant and Person A would and did provide addresses on their postal routes to GOSHA, Tracy Mitchell, and others, both known and unknown to the grand jury, for the purpose of having fraudulently claimed federal income tax refund checks mailed to those addresses.

9. Defendant GOSHA, Tracy Mitchell, Demiesha Mitchell, Latasha Mitchell, Keshia Lanier, and others, both known and unknown to the grand jury, would and did obtain U.S. Treasury federal income tax refund checks and prepaid debit cards that were mailed.

10. Defendant GOSHA, Tracy Mitchell, Demiesha Mitchell, Latasha Mitchell, Keshia Lanier, and others, both known and unknown to the grand jury, caused U.S. Treasury federal

income tax refund checks and refund checks issued through financial institutions to be cashed at several businesses located in Alabama and Georgia.

11. The conspirators would and did take steps to conceal the existence of the conspiracy.

**ACTS IN FURTHERANCE OF THE CONSPIRACY**

12. To accomplish the objectives of the conspiracy, in the Middle District of Alabama and elsewhere, and in furtherance thereof, the Defendant GOSHA and others, both known and unknown to the grand jury, committed, among others, the following acts:

13. On several dates on or after November 1, 2010, with the precise dates being unknown to the grand jury, Keshia Lanier obtained from GOSHA the means of identification of inmates from the Alabama Department of Corrections, including their names, dates of birth, and Social Security numbers.

14. On or about November 5, 2010, Keshia Lanier obtained from N.S. EFIN number xxx847 in the name of Short Tax.

15. Keshia Lanier, using names provided by GOSHA, prepared and filed, and caused to be prepared and filed, a false 2010 federal income tax return in the name of each individual whose initials are listed below, on or about the date and claiming a refund in the amount listed below:

<b><u>Paragraph</u></b>	<b><u>Initials</u></b>	<b><u>Date</u></b>	<b><u>Refund Claimed</u></b>
16.	D.P.	04/5/2011	\$3,974
17.	J.Y.	04/18/2011	\$4,324
18.	M.Y.	05/17/2011	\$4,148

19. On or about September 27, 2011, Mequetta Snell-Quick obtained EFIN number xxx538 in the name of M & Q Tax Service.

20. On or about October 5, 2011, Keshia Lanier obtained from S.D. EFIN number xxx515 in the name of S & D Tax Service.

21. On or after October 5, 2011, Keshia Lanier and others, both known and unknown to the grand jury, provided to GOSHA, Tracy Mitchell, Latasha Mitchell, and others, both known and unknown to the grand jury, EFIN xxx515 in the name of S & D Tax Service and EFIN xxx538 in the name of M & Q Tax Service for the purpose of filing false federal tax returns.

22. On several dates on or after September 1, 2012, with the precise dates being unknown to the grand jury, Tamika Floyd obtained from databases maintained by an Alabama state agency, the means of identification of individuals, including their names, dates of birth, and Social Security numbers, and provided those means of identification to Keshia Lanier and others, both known and unknown to the grand jury.

23. On several dates on or after September 1, 2012, Keshia Lanier and others, both known and unknown to the grand jury, provided the means of identification from Tamika Floyd to ANTHONY GOSHA, Tracy Mitchell, Latasha Mitchell, and others, both known and unknown to the grand jury, in order to have them file fraudulent federal tax returns.

24. On or about November 1, 2012, Mequetta Snell-Quick applied on behalf of M & Q Tax Service for bank products.

25. On or about November 5, 2012, Keshia Lanier applied on behalf of Lanier Tax Service for bank products.

26. On or about January 4, 2013, C.C. obtained EFIN xxx118 in the name of C.C.

27. On or about January 17, 2013, C.C. obtained EFIN xxx501 in the name of C.C.

28. On or about October 29, 2013, Keshia Lanier applied on behalf of S & D Tax Office for bank products.

29. On or after October 29, 2013, a financial institution mailed blank check stock to a mailbox rented by Keshia Lanier in Newnan, Georgia.

30. GOSHA prepared and filed, and caused to be prepared and filed, a false 2012 federal income tax return in the name of each individual whose initials are listed below, on or about the date and claiming a refund in the amount listed below:

<u>Paragraph</u>	<u>Initials</u>	<u>Date</u>	<u>Refund Claimed</u>
31.	K.N.	3/6/2013	\$1,043
32.	A.R.	3/6/2013	\$1,070
33.	A.B.	7/16/2013	\$2,672
34.	C.B.	7/16/2013	\$2,453
35.	J.B.	7/16/2013	\$2,059
36.	J.Sm.	7/22/2013	\$2,746
37.	T.B.	7/22/2013	\$2,149

38. On or about March 24, 2013, GOSHA used a prepaid debit card issued in the name of K.N. to withdraw cash that was funded by a fraudulent tax refund.

39. On or about March 24, 2013, GOSHA used a prepaid debit card issued in the name of A.R. to withdraw cash that was funded by a fraudulent tax refund.

40. Latasha Mitchell prepared and filed, and caused to be prepared and filed, a false 2012 federal income tax return in the name of each of the following individuals whose initials are listed below, on or about the date and claiming a refund in the amount listed below:

<u>Paragraph</u>	<u>Initials</u>	<u>Date</u>	<u>Refund Claimed</u>
41.	J.Sc.	7/23/2013	\$3,306
42.	K.S.	7/23/2013	\$3,306
43.	I.S.	7/23/2013	\$3,606

44. Tracy Mitchell prepared and filed, and caused to be prepared and filed, a false 2012 federal income tax return in the name of each individual whose initials are listed below, on or about the date and claiming a refund in the amount listed below:

<u>Paragraph</u>	<u>Initials</u>	<u>Date</u>	<u>Refund Claimed</u>
45.	D.P.	8/13/2013	\$2,673
46.	K.P.	8/13/2013	\$2,584
47.	J.So.	9/3/2013	\$2,489
48.	A.M.	9/3/2013	\$2,558
49.	J.Sa.	9/3/2013	\$2,541
50.	D.D.	9/3/2013	\$2,493

51. On several dates in or after June 2013, Elizabeth Grant provided to Tracy Mitchell and others, both known and unknown to the grand jury, U.S. Treasury federal tax refund checks mailed to addresses on her postal route.

52. On several dates in or after June 2013, Person A provided to ANTHONY GOSHA, Latasha Mitchell, and others, both known and unknown to the grand jury, U.S. Treasury federal tax refund checks mailed to addresses on his postal route.

All in violation of Title 18, United States Code, Section 286.

**COUNTS TWO THROUGH TWENTY-FIVE**  
(Mail Fraud)



1. The factual allegations contained in Paragraphs 1 through 4 and 6 through 8 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. From in or about November 2010 through in or about December 2013, within the Middle District of Alabama and elsewhere, Defendant WILLIAM ANTHONY GOSHA III, with the intent to defraud, having knowingly and intentionally devised and willfully participated in a scheme and artifice to defraud, and to obtain money by means of materially false and fraudulent pretenses, representations, and promises, caused to be placed in a post office and authorized depository for mail matter, matters and things to be sent and delivered by the United States Postal Service (“Postal Service”), and did knowingly take and receive matters and things that had been delivered by the Postal Service, namely, U.S. Treasury federal tax refund checks and prepaid debit cards.

#### **THE SCHEME AND ARTIFICE**

3. The allegations contained in Paragraphs 3 through 11 of Count 1 of this Indictment are realleged and incorporated herein as if copied verbatim.

#### **THE MAILINGS**

4. On or about each date listed below, in the Middle District of Alabama and elsewhere, Defendant GOSHA, for the purpose of executing the scheme and artifice to defraud, caused to be placed in a post office and authorized depository for mail matter, matters and things to be sent and delivered by the Postal Service and did knowingly take and receive matters and things that had been delivered by the Postal Service, namely, U.S. Treasury federal tax refund checks and prepaid debit cards, as described below:

<b>Count</b>	<b>Date of Offense</b>	<b>Mailing</b>
2	3/8/2013	Prepaid debit card in the name of K.N., addressed to K.N., on McIntosh Creek, Phenix City, Alabama
3	3/8/2013	Prepaid debit card in the name of A.R., addressed to A.R., on Mallard Creek Drive, Phenix City, Alabama
4	5/10/2013	A U.S. Treasury Check in the name of A.M., addressed to A.M. on Kimball Dr., in Phenix City, Alabama
5	7/26/2013	A U.S. Treasury Check in the name of A.B., addressed to A.B. on Avalon Cir., in Seale, Alabama
6	7/26/2013	A U.S. Treasury Check in the name of D.B., addressed to D.B. on Harvest Dr., in Seale, Alabama
7	8/2/2013	A U.S. Treasury Check in the name of J.Sc., addressed to J.Sc., on Lasso Loop, in Phenix City, Alabama
8	8/2/2013	A U.S. Treasury Check in the name of K.S., addressed to K.S., on Lasso Loop, in Phenix City, Alabama
9	8/2/2013	A U.S. Treasury Check in the name of I.S., addressed to I.S., on Lasso Loop, in Phenix City, Alabama
10	8/2/2013	A U.S. Treasury Check in the name of C.B., addressed to C.B. on Lato Rd., in Seale, Alabama
11	8/2/2013	A U.S. Treasury Check in the name of J.B., addressed to J.B. on Lato Rd., in Seale, Alabama
12	8/2/2013	A U.S. Treasury Check in the name of J.Sm., addressed to J.Sm. on Uchee Hill Hwy, in Seale, Alabama
13	8/2/2013	A U.S. Treasury Check in the name of T.B., addressed to T.B. on Rutledge Road, in Seale, Alabama
14	8/16/2013	A U.S. Treasury Check in the name of S.P., addressed to S.P., on Ponderosa Drive, in Phenix City, Alabama
15	8/16/2013	A U.S. Treasury Check in the name of J.C., addressed to J.C., on Ponderosa Drive, in Phenix City, Alabama
16	8/16/2013	A U.S. Treasury Check in the name of K.Po., addressed to K.Po., on Ponderosa Drive, in Phenix City, Alabama
17	8/16/2013	A U.S. Treasury Check in the name of D.C., addressed to D.C., on Ponderosa Drive, in Phenix City, Alabama

<b>Count</b>	<b>Date of Offense</b>	<b>Mailing</b>
18	8/23/2013	A U.S. Treasury Check in the name of D.P., addressed to D.P., on Hancock Road, in Phenix City, Alabama
19	8/23/2013	A U.S. Treasury Check in the name of K.P., addressed to K.P., on Hancock Road, in Phenix City, Alabama
20	9/20/2013	A U.S. Treasury Check in the name of J.So., addressed to J.So., on Ladonia Drive, in Phenix City, Alabama
21	9/20/2013	A U.S. Treasury Check in the name of A.M., addressed to A.M., on Ladonia Drive, in Phenix City, Alabama
22	9/20/2013	A U.S. Treasury Check in the name of J.Sa., addressed to J.Sa., on Ladonia Drive, in Phenix City, Alabama
23	9/20/2013	A U.S. Treasury Check in the name of D.D., addressed to D.D., on Ladonia Drive, in Phenix City, Alabama
24	10/25/2013	A U.S. Treasury Check in the name of A.Ba., addressed to A.Ba., on Gunsmoke Trail, in Phenix City, Alabama
25	10/25/2013	A U.S. Treasury Check in the name of Z.Y., addressed to Z.Y., on Gunsmoke Trail, in Phenix City, Alabama

All in violation of Title 18, United States Code, Section 1341.

**COUNTS TWENTY-SIX THROUGH TWENTY-EIGHT**

(Wire Fraud)

1. The factual allegations contained in Paragraphs 5 through 8 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.
2. From in or about January 2010 through in or about December 2013, within the Middle District of Alabama and elsewhere, Defendant WILLIAM ANTHONY GOSHA III, having knowingly and intentionally devised and willfully participated in a scheme and artifice to

defraud, and to obtain money and property by means of materially false and fraudulent pretenses, representations, and promises, caused to be transmitted by means of wire communication in interstate commerce, communications, signals, and writings, to wit: electronically filed tax returns.

### **THE SCHEME AND ARTIFICE**

3. It was part of the scheme and artifice that Defendant GOSHA would and did obtain the means of identification of inmates from the Alabama Department of Corrections, including their names, dates of birth, and Social Security numbers.

4. It was further part of the scheme and artifice that Defendant GOSHA would and did provide those means of identification of inmates to Calvin J. Perry, Ernest James Simmons, Jr., and Pamela Ann Smith.

5. It was further part of the scheme and artifice that Calvin J. Perry, Ernest James Simmons, Jr., and Pamela Ann Smith, would and did pay GOSHA for the means of identification.

6. It was further part of the scheme and artifice that Calvin J. Perry, Ernest James Simmons, Jr., and Pamela Ann Smith, and others, both known and unknown to the grand jury, would and did use these means of identification to prepare and electronically file fraudulent federal income tax returns. Those tax returns were filed from locations within the Middle District of Alabama and transmitted across state lines to be processed by the IRS.

7. It was further part of the scheme and artifice that Calvin J. Perry, Ernest James Simmons, Jr., and Pamela Ann Smith, and others, both known and unknown to the grand jury, would and did direct the refunds anticipated from those false federal income tax returns to be paid via U.S. Treasury checks and delivered to addresses under their control.

8. It was further part of the scheme and artifice that Calvin J. Perry, Ernest James Simmons, Jr., and Pamela Ann Smith, and others, both known and unknown to the grand jury, would and did negotiate, and cause to be negotiated, U.S. Treasury checks generated by false returns filed by Defendants and others, both known and unknown to the grand jury.

9. It was further part of the scheme and artifice that Defendant GOSHA and others, both known and unknown to the grand jury, would and did take steps to conceal the existence of the scheme.

### **THE WIRE COMMUNICATIONS**

10. On or about each date listed below, in the Middle District of Alabama and elsewhere, Defendant GOSHA, for the purpose of executing the scheme and artifice to defraud, transmitted, and caused to be transmitted by means of wire communication in interstate commerce, writings, signs, signals, pictures, and sounds as described for each count below:

<b>Count</b>	<b>Date of Offense</b>	<b>Wire Communication</b>
26	02/18/2013	Electronically Filed Tax Return in the name of R.D. claiming a tax refund of \$3,490
27	02/21/2013	Electronically Filed Tax Return in the name of J.J. claiming a tax refund of \$1,926
28	02/25/2013	Electronically Filed Tax Return in the name of A.L. claiming a tax refund of \$3,490

All in violation of Title 18, United States Code, Section 1343.

### **COUNTS TWENTY-NINE THROUGH FIFTY-FIVE** (Aggravated Identity Theft)

1. The factual allegations contained in Paragraphs 1 through 8 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. On or about each date listed below, within the Middle District of Alabama and elsewhere, the Defendant WILLIAM ANTHONY GOSHA III did knowingly use the means of identification of other persons without lawful authority during and in relation to the offenses in this Indictment identified as Related Counts below, that is, he knowingly used the names and Social Security numbers of actual persons known to the grand jury, listed by their initials below, to commit wire and mail fraud:

<b>Count</b>	<b>Date of Offense</b>	<b>Related Count</b>	<b>Individual</b>
29	3/8/2013	2	K.N.
30	3/8/2013	3	A.R.
31	5/10/2013	4	A.M.
32	7/26/2013	5	A.B.
33	7/26/2013	6	D.B.
34	8/2/2013	7	J.Sc.
35	8/2/2013	8	K.S.
36	8/2/2013	9	I.S.
37	8/2/2013	10	C.B.
38	8/2/2013	11	J.B.
39	8/2/2013	12	J.Sm.
40	8/2/2013	13	T.B.
41	8/16/2013	14	S.P.
42	8/16/2013	15	J.C.
43	8/16/2013	16	K.Po.
44	8/16/2013	17	D.C.
45	8/23/2013	18	D.P.
46	8/23/2013	19	K.P.
47	9/20/2013	20	J.So.
48	9/20/2013	21	A.M.

<b>Count</b>	<b>Date of Offense</b>	<b>Related Count</b>	<b>Individual</b>
49	9/20/2013	22	J.Sa.
50	9/20/2013	23	D.D.
51	10/25/2013	24	A.Ba.
52	10/25/2013	25	Z.Y.
53	02/18/2013	26	R.D.
54	02/21/2013	27	J.J.
55	02/25/2013	28	A.L.

All in violation of Title 18, United States Code, Sections 1028A(a)(1) and (c)(5).

**FORFEITURE ALLEGATION**

A. The allegations contained in Counts 2 through 28 of this Indictment are hereby realleged and incorporated by reference for the purpose of alleging forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c).

B. Upon conviction of the offenses in violation of Title 18, United States Code, Section 1341, set forth in Counts 2 through 25, and Section 1343, set forth in Counts 26 through 28, of this Indictment, the Defendant WILLIAM ANTHONY GOSHA III shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c), any property, real or personal, which constitutes or is derived from proceeds of said violations, including, but not limited to, the following: a monetary judgment.

C. If any of the property described in this forfeiture allegation, as a result of any act or omission of the defendants:

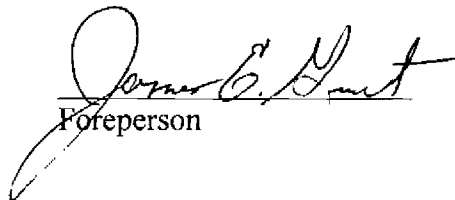
- (1) cannot be located upon the exercise of due diligence;
- (2) has been transferred or sold to, or deposited with, a third-party
- (3) has been placed beyond the jurisdiction of the court;
- (4) has been substantially diminished in value; or
- (5) has been commingled with other property which cannot be divided without difficulty,

the United States shall be entitled to forfeiture of substitute property pursuant to Title 18, United States Code, Section 981(a)(1)(C), as incorporated by Title 28, United States Code, Section 2461(c).

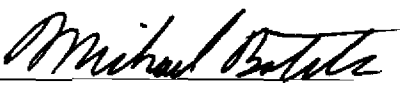


All pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c).

TRUE BILL:

  
Foreperson

A. CLARK MORRIS  
Acting United States Attorney

  
Michael Boteler  
Gregory Bailey  
Trial Attorneys  
United States Department of Justice  
Tax Division

Jonathan Ross  
Kevin Davidson  
Assistant United States Attorneys