IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF GEORGIA
COLUMBUS DIVISION

UNITED STATES OF AMERICA	:	
vs.	:	CRIMINAL NO. 4:10-CR-51-CDL
GREGORY L. CARTER	:	VIOLATION: 26 U.S.C. §7206(2) Aiding and Assisting in the Preparation and Presentation of a False and Fraudulent Return

THE GRAND JURY CHARGES:

COUNTS ONE THROUGH TWENTY-FIVE
[26 U.S.C. § 7206(2) – Aiding and Assisting in the Preparation and Presentation of a False and Fraudulent Return]

1. That on or about the dates hereinafter set forth, in the Columbus Division of the Middle District of Georgia, the defendant,

GREGORY L. CARTER,

a resident of Columbus, Georgia, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040, either individual or joint, for taxpayers whose identities are known to the grand jury and for the calendar years hereinafter specified. The returns were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal

Revenue laws to claim deductions or credits for items and in amounts hereinafter specified, whereas, as the defendant then and there knew, the taxpayers were not entitled to claim deductions or credits in the claimed amounts.

2. The allegations of paragraph 1 are repeated and realleged in Counts One through Twenty-Five, inclusive, of this Indictment, as though fully set forth therein:

COUNT	DATE OF OFFENSE	TAXPAYER	CALENDAR TAX YEAR	FALSELY CLAIMED ITEM	AMOUNT CLAIMED
1	02-25-09	A.H. and J.H.	2008	Schedule C Business Loss	$58,740.00
				First-time homebuyer credit	$ 7,500.00
				Education credits	$ 1,125.00
2	02-27-09	J.H. and K.H.	2008	Schedule C Business Loss	$30,686.00
				First-time homebuyer credit	$ 7,500.00
3	02-25-09	R.A.	2008	Schedule C Business Loss	$48,288.00
				First-time homebuyer credit	$ 7,500.00
				Education credits	$ 1,651.00
4	02-06-09	L.B.	2008	Schedule C Business Loss	$23,697.00
				Earned income credit	$ 2,205.00
				Education credits	$ 296.00
				Dependent care expenses	$ 672.00
5	01-24-09	P.A.	2008	Schedule C Business Loss	$23,961.00
				First-time homebuyer credit	$ 7,500.00
				Education credits	$ 1,554.00
6	01-22-09	R.H.	2008	Schedule C Business Loss	$19,247.00
				Education credits	$ 1,800.00
7	03-27-08	Q.P.	2007	Schedule C Business Loss	$14,948.00
8	02-18-08	R.H. & B.S.	2007	Schedule C Business Loss	$21,128.00
				Earned income credit	$ 3,887.00
9	01-31-08	K.R	2007	Schedule C Business Loss	$26,744.00
				Earned income credit	$ 3,424.00
10	01-31-08	J.H.	2007	Schedule C Business Loss	$35.089.00
11	01-28-08	D.K.	2007	Schedule C Business Loss	$25,217.00

12	01-31-08	T.R.	2007	Schedule C Business Loss	$30,927.00
				Earned income credit	$ 4,716.00
13	01-28-08	R.G.	2007	Schedule C Business Loss	$19,972.00
				Earned income credit	$ 66.00
14	01-18-08	D.D. & D.D.	2007	Schedule C Business Loss	$24,699.00
				Earned income credit	$ 1,192.00
15	01-22-08	E.K.	2007	Schedule C Business Loss	$23,314.00
				Earned income credit	$ 3,182.00
16	01-22-08	R.G. & F.G.	2007	Schedule C Business Loss	$17,885.00
				Earned income credit	$ 3,245.00
17	01-17-08	R.D.	2007	Schedule C Business Loss	$24,496.00
				Earned income credit	$ 3,161.00
18	04-17-07	J.H.	2006	Schedule C Business Loss	$36,792.00
				Education credits	$ 1,650.00
19	02-26-07	A.B.	2006	Schedule C Business Loss	$12,599.00
				Education credits	$ 1,126.00
20	02-09-07	D.K. & H.F.	2006	Schedule C Business Loss	$31,611.00
				Earned income credit	$ 3,206.00
21	02-13-07	T.R. & P.R.	2006	Schedule C Business Loss	$26,196.00
				Earned income credit	$ 2,332.00
22	01-26-07	R.G.	2006	Schedule C Business Loss	$ 9,261.00
				Telephone Excise Tax Credit	$ 1,123.00
23	01-24-07	J.H. and D.H.	2006	Schedule C Business Loss	$21,725.00
				Earned income credit	$ 2,747.00
				Telephone Excise Tax Credit	$ 1,376.00
24	01-19-07	R.D.	2006	Schedule C Business Loss	$23,246.00
				Earned income credit	$ 2,345.00
				Education credits	$ 318.00
25	01-15-07	E.K.	2006	Schedule C Business Loss	$22,822.00
				Earned income credit	$ 3,827.00

A TRUE BILL.

s/FOREPERSON OF THE GRAND JURY

Presented by:

PAUL C. McCOMMON III
ASSISTANT UNITED STATES ATTORNEY

Filed in open court this 28 day of October, AD 2010.

Deputy Clerk