

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	:	CRIMINAL NO. <u>14-</u>
v.	:	DATE FILED:
DENNIS ERIK FLUCK VON KIEL,	:	VIOLATIONS:
a/k/a “D. Erik Von-Kiel,”	:	18 U.S.C. § 371 (conspiracy to defraud
a/k/a “D. Erik Von Kiel,”	:	the United States –1 count)
a/k/a “Erik Von Kiel,”	:	26 U.S.C. § 7201 (attempt to evade or
a/k/a “Living Soul, Erik Von Kiel,”	:	defeat a federal tax – 5 counts)
a/k/a “Dennis Fluck”	:	18 U.S.C. § 2 (aiding and abetting)

INDICTMENT

COUNT ONE

THE GRAND JURY CHARGES THAT:

1. Defendant DENNIS ERIK FLUCK VON KIEL is a Doctor of Osteopathy (“DO”). He has referred to himself by many variants of the same name, including “D. Erik Von-Kiel,” which is the name on his Pennsylvania driver’s license; “D. Erik Von Kiel,” which is the name he used on a bankruptcy petition he filed in the U.S. Bankruptcy Court in the Eastern District of Pennsylvania in May 2010; “Erik Von Kiel,” which is how he signed his name on numerous documents; and “the living soul, Erik Von Kiel,” which is a name he used on rare occasion. Defendant VON KIEL’s birth name was Dennis Fluck, but he changed his name to Dennis Erik Fluck Von Kiel in 1987 or 1988.

2. Defendant DENNIS ERIK FLUCK VON KIEL graduated from the Philadelphia College of Osteopathic Medicine (“PCOM”) in or around 1985 under the name Dennis Fluck.

3. Defendant DENNIS ERIK FLUCK VON KIEL financed his education at PCOM with the help of Health Education Assistance Loans (“HEAL”), which were federally-insured loans provided to aspiring graduate students in health-related fields such as medicine and osteopathy. Some of defendant VON KIEL’s HEAL loans were originally financed by First Eastern Bank and First American Bank and then purchased by the Student Loan Marketing Association (“Sallie Mae”). Other HEAL loans were held by the Pennsylvania Higher Education Assistance Agency (“PHEAA”).

4. Defendant DENNIS ERIK FLUCK VON KIEL made some payments on his HEAL loans, but he ultimately defaulted on all of them. In 1999, the PHEAA obtained a default judgment against defendant VON KIEL in the Lehigh County Court of Common Pleas in the amount of approximately \$29,008.36. In 2000, Sallie Mae obtained a default judgment against defendant VON KIEL in the Lehigh County Court of Common Pleas in the amount of approximately \$132,185.27. Both PHEAA and Sallie Mae filed claims for insurance with the United States Department of Health and Human Services (“HHS”), received payments, and then assigned the judgments against defendant VON KIEL to HHS.

5. From approximately 1989 until in or around August 2013, defendant DENNIS ERIK FLUCK VON KIEL’s medical practice included providing medical treatment and services to inmates at the Lehigh County Prison (“LCP”), which is a correctional facility located in Allentown, in the Eastern District of Pennsylvania. For much, if not all, of that time, defendant VON KIEL held the title of Medical Director at LCP.

6. In 2004, a company called PrimeCare Medical Inc. (“PrimeCare”) obtained the contract to provide medical services to LCP. PrimeCare hired defendant DENNIS ERIK FLUCK VON KIEL to be its “Medical Director” at LCP and other prisons. At first,

PrimeCare hired defendant VON KIEL as an independent contractor, but on or about February 22, 2005, PrimeCare hired defendant VON KIEL as a full-time employee.

7. At various times between 1989 and 2013, defendant DENNIS ERIK FLUCK VON KIEL supplemented his income by providing medical care to patients he treated as part of a private osteopathic practice. Defendant VON KIEL also earned income for medical services he rendered to the Weston A. Price Foundation in 2009 and 2010.

At all times material to this indictment:

8. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury, responsible for administering and enforcing the tax laws of the United States.

9. The IRS issued numerous tax forms that employers and individuals were required to complete to facilitate the IRS’s collection of federal income taxes, including but not limited to: the Form W-2 Wage and Earnings Statement, which helps the IRS keep track of the wages an individual earns from a particular employer; the Form W-4 Employee’s Withholding Allowance Certificate, which is used to help calculate how much money should be withheld from an employee’s paychecks based on that employee’s anticipated tax obligations; and the Form W-9 Request for Taxpayer Identification Number and Certification, which helps the IRS identify where individuals are earning taxable wages.

10. The Department of Health and Human Services (“HHS”) was an agency of the United States.

11. The Department of Education (“DOE”) was an agency of the United States. The DOE sent a letter to PrimeCare in or around April 2007 directing PrimeCare to

garnish some of defendant DENNIS ERIK FLUCK VON KIEL's wages for the purpose of satisfying his debt on unpaid college loans, which were separate from his unpaid HEAL loans.

12. From at least December 10, 2001, until at least October 2013, in the Eastern District of Pennsylvania, and elsewhere, defendant

**DENNIS ERIK FLUCK VON KIEL,
a/k/a "D. Erik Von-Kiel,"
a/k/a "D. Erik Von Kiel,"
a/k/a "Erik Von Kiel,"
a/k/a/ "the living soul, Erik Von Kiel,"
a/k/a "Dennis Fluck"**

conspired and agreed with other persons, known and unknown to the grand jury, to knowingly defraud the United States by impeding, impairing, obstructing, and defeating the lawful functions of the Internal Revenue Service of the Department of the Treasury in the ascertainment, computation, assessment and collection of income taxes, and by impairing, impairing, obstructing, and defeating the lawful functions of the Department of Health and Human Services in the collection of debt related to the issuance of Health Education Assistance Loans.

MANNER AND MEANS

It was part of the conspiracy that:

13. Defendant DENNIS ERIK FLUCK VON KIEL, aided by co-conspirators known and unknown to the grand jury, purported to join a Utah-based religious organization called the International Academy of Lymphology ("IAL"), become a minister of the IAL, and sign a "Vow of Poverty" on December 10, 2001, which purported to assign all of defendant VON KIEL's income and assets to the IAL.

It was further part of the conspiracy that:

14. On or about July 27, 2004, after starting his new employment relationship with PrimeCare, defendant DENNIS ERIK FLUCK VON KIEL filled out an IRS Form W-9 on which he falsely and fraudulently identified himself as a “trust” and provided a nine-digit number that, instead of being his Social Security number, was what he claimed to be his Employer Identification Number (“EIN”). Defendant VON KIEL did not have a personal EIN and the number he provided was actually another person’s Social Security number. By failing to provide his Social Security number, defendant VON KIEL effectively hid his earnings at PrimeCare from the IRS.

15. On or about January 2, 2005, in connection with becoming a full-time employee of PrimeCare, defendant DENNIS ERIK FLUCK VON KIEL filled out and provided PrimeCare with an IRS Form W-4 on which defendant VON KIEL falsely and fraudulently checked off a box indicating that he was “exempt” from federal income taxes. By checking that box, defendant VON KIEL was attesting that he had no federal income tax liability in 2004 and did not expect to have any federal income tax liability in 2005. PrimeCare relied on defendant VON KIEL’s representation and did not withhold any of his employment wages for federal income taxation throughout the period of defendant VON KIEL’s employment at PrimeCare, which continued until in or about August 2013.

16. On or about October 5, 2006, defendant DENNIS ERIK FLUCK VON KIEL filled out a form directing PrimeCare to deposit his wages, which he received once every two weeks, directly into a bank account in the name of IAL Management, LLC, which was held at Family First Federal Credit Union in Orem, Utah (the “IAL Account”). The “IAL” in IAL Management, LLC, stood for the International Academy of Life, which was a successor or

offshoot of the International Academy of Lymphology. The IAL Account was controlled by one or more of the defendant's co-conspirators.

17. Also in 2006, defendant DENNIS ERIK FLUCK VON KIEL became the sole trustee of a new Pennsylvania entity called TLM, True Life Ministries, Inc. ("TLM"). In or about December 2006, defendant VON KIEL opened two bank accounts for TLM at Bank of America (the "TLM Accounts"). Defendant VON KIEL was the sole signatory on the TLM Accounts.

18. PrimeCare granted the request by defendant DENNIS ERIK FLUCK VON KIEL to have his bi-weekly wages deposited directly into the IAL Account in Utah. Since defendant VON KIEL had claimed on the IRS Form W-4 that he was exempt from federal income taxes, PrimeCare did not withhold any money from defendant VON KIEL's paychecks for federal income taxes before it deposited the checks into the IAL account.

19. Almost immediately after PrimeCare deposited defendant DENNIS ERIK FLUCK VON KIEL's wages into the IAL Account, one or more of the defendant's co-conspirators in Utah would wire approximately the same amount of money, minus approximately \$240, from the IAL Account into one of the TLM Accounts controlled by defendant VON KIEL.

20. In or about May 2011, the IAL Account closed. Defendant DENNIS ERIK FLUCK VON KIEL then directed PrimeCare to deposit his wages directly into a new bank account at Zions First National Bank in Utah, which was owned and operated by an entity called the Christian Forum Assembly, LLC ("CFA"). Defendant VON KIEL and his co-conspirators had founded the CFA in Montana on or about May 12, 2011.

21. PrimeCare again followed the instructions from defendant DENNIS ERIK FLUCK VON KIEL and deposited his wages directly into the CFA account every two weeks,

starting in or around June 2011. Every time a deposit was made into the CFA account, one or more of defendant VON KIEL's co-conspirators would wire the same amount of money, minus approximately \$240, to one of the TLM Accounts controlled by defendant VON KIEL.

22. Once the money had been wired by IAL or CFA into the TLM Accounts, defendant DENNIS ERIK FLUCK VON KIEL had sole and complete discretion to spend the money however he saw fit. Defendant VON KIEL used the money in the TLM Accounts to pay for all expenses incurred by his family, which included his wife and at least nine children. Defendant VON KIEL also used the money in the TLM Accounts to buy a batting cage for his oldest sons, fitness memberships for people in his family, tickets to Philadelphia Phillies games, and other items not consistent with a "Vow of Poverty."

23. Defendant DENNIS ERIK FLUCK VON KIEL never paid any federal income taxes during the years that he worked at PrimeCare. Nor did he even file a federal income tax return during his employment by PrimeCare. Instead, defendant VON KIEL continued to represent to PrimeCare that he was exempt from federal income taxes.

24. PrimeCare, meanwhile, provided Form W-2s to defendant DENNIS ERIK FLUCK VON KIEL, which indicated that for every tax year from 2008 through 2011, defendant VON KIEL had earned more than \$200,000 a year. None of this income was reported to the IRS under defendant VON KIEL's social security number because this income had been associated with the nine-digit "EIN" that defendant VON KIEL provided to PrimeCare in 2004 instead of his actual Social Security number. PrimeCare also prepared a Form W-2 for defendant VON KIEL for 2012 that showed he earned more than \$200,000 in that tax year as well; this Form W-2 had defendant VON KIEL's correct social security number.

25. Through their conspiracy to defraud the IRS, defendant DENNIS ERIK FLUCK VON KIEL and his co-conspirators hid and withheld from the IRS more than \$250,000 that defendant VON KIEL should have paid in personal income taxes for tax years 2008 through 2012, based solely on defendant VON KIEL's work at PrimeCare during those years. Defendant VON KIEL and his co-conspirators also defrauded the IRS out of the taxes that defendant VON KIEL should have paid on income he earned for treating patients in his private practice, and for all other tax years since 2001.

It was further part of the conspiracy that:

26. From at least June 2007 until at least August 2013, defendant DENNIS ERIK FLUCK VON KIEL and his co-conspirators tried to prevent DOE and HHS from garnishing his wages at PrimeCare to pay off his debts to the agencies.

27. In or around June 2007, one of defendant DENNIS ERIK FLUCK VON KIEL's co-conspirators wrote a letter to PrimeCare falsely representing that defendant VON KIEL's wages belonged to IAL.

28. In or around March 2008, another of defendant DENNIS ERIK FLUCK VON KIEL's co-conspirators wrote a letter to PrimeCare falsely representing that defendant VON KIEL's wages belong to IAL and threatening to sue PrimeCare if the garnishment continued.

29. In or around May 2010, defendant DENNIS ERIK FLUCK VON KIEL filed a petition for bankruptcy protection in the United States Bankruptcy Court in the Eastern District of Pennsylvania in order to stay an order from April 23, 2010 from a United States District Judge that PrimeCare must garnish 25 percent of defendant VON KIEL's net earnings every two weeks and deliver the garnished wages to the government.

30. Defendant DENNIS ERIK FLUCK VON KIEL made numerous false and fraudulent representations in connection with his bankruptcy filing and subsequent proceedings, including: representations that he had no income; that all of the money he received were “gifts” from his church; and that he had already discharged his HEAL debts in a 1991 bankruptcy filing.

31. At least one of defendant DENNIS ERIK FLUCK VON KIEL’s co-conspirators also made false and fraudulent representations to the Bankruptcy Court in order to delay or stop the garnishment of defendant VON KIEL’s wages and to prevent HHS from collecting on the judgments against defendant VON KIEL for the unpaid HEAL debt.

32. By committing acts to defraud the HHS, defendant DENNIS ERIK FLUCK VON KIEL and his co-conspirators wrongly prevented HHS from collecting on its judgments against defendant VON KIEL for his failure to repay his HEAL loans, and defendant VON KIEL’s current balance on those loans is greater than \$175,000.

OVERT ACTS

In furtherance of the conspiracy and to accomplish its objects, defendant DENNIS ERIK FLUCK VON KIEL, a/k/a “D. Erik Von-Kiel,” a/k/a “D. Erik Von Kiel,” a/k/a “Erik Von Kiel,” a/k/a “the living soul, Erik Von Kiel,” a/k/a “Dennis Fluck,” and others, known and unknown to the grand jury, committed the following overt acts, among others, in the Eastern District of Pennsylvania and elsewhere.

1. On or about July 27, 2004, defendant DENNIS ERIK FLUCK VON KIEL falsely and fraudulently stated on an IRS Form W-9 that he was a “trust” with a nine-digit EIN instead of an individual with a nine-digit Social Security number.

2. On or about January 2, 2005, defendant DENNIS ERIK FLUCK VON KIEL falsely and fraudulently stated on an IRS Form W-4, which he provided to PrimeCare, that

he was “exempt” from paying federal income taxes, so no wages should be withheld from his paychecks for the payment of his federal income taxes.

3. In or about June 2006, defendant DENNIS ERIK FLUCK VON KIEL and his wife, Insa Von Kiel, conveyed real estate located on Alburtis Road in Macungie, Pennsylvania, which they owned as joint tenants-by-the-entirety, to Mrs. Von Kiel solely for one dollar (\$1) in order to hide this asset from defendant VON KIEL’s creditors and the IRS.

4. On or about October 5, 2006, defendant DENNIS ERIK FLUCK VON KIEL directed PrimeCare to deposit his bi-weekly earnings directly into a bank account for IAL Management, LLC, which was controlled by his co-conspirators in Utah.

5. In or about December 2006, defendant DENNIS ERIK FLUCK VON KIEL opened a business checking account at Bank of America for TLM, True Life Ministries.

6. Approximately every two weeks between December 2006 and May 2011, shortly after PrimeCare deposited the paychecks for defendant DENNIS ERIK FLUCK VON KIEL into the IAL Account, co-conspirators of defendant VON KIEL wired the same amount of money, minus a commission of approximately \$240 into the TLM Account at Bank of America, which defendant VON KIEL controlled.

7. In or about June 2007, a co-conspirator of defendant DENNIS ERIK FLUCK VON KIEL sent a letter to PrimeCare urging PrimeCare to refuse to garnish defendant VON KIEL’s wages.

8. In or about March 2008, a second co-conspirator of defendant DENNIS ERIK FLUCK VON KIEL sent a letter to PrimeCare urging PrimeCare to refuse to garnish defendant VON KIEL’s wages.

9. In May 2010, defendant DENNIS ERIK FLUCK VON KIEL filed a bankruptcy petition in the United States Bankruptcy Court for the Eastern District of Pennsylvania.

10. In or about May 2011, co-conspirators of defendant DENNIS ERIK FLUCK VON KIEL opened the CFA Account at Zions First National Bank in Utah.

11. In or about May 2011, defendant DENNIS ERIK FLUCK VON KIEL directed PrimeCare to deposit his wages directly into the CFA Account.

12. Approximately every two weeks between June 2011 and October 2013, shortly after PrimeCare deposited the paychecks for defendant DENNIS ERIK FLUCK VON KIEL into the CFA Account, co-conspirators of defendant VON KIEL wired the same amount of money, minus a commission of approximately \$240 into the TLM Account at Bank of America, which defendant VON KIEL controlled.

13. On or about July 29, 2011, defendant DENNIS ERIK FLUCK VON KIEL provided false testimony about his income and assets at an adversary proceeding in connection with his bankruptcy case.

14. On or about August 8, 2011, defendant DENNIS ERIK FLUCK VON KIEL provided false testimony about his income and assets at an adversary proceeding in connection with his bankruptcy case.

15. On or about January 10, 2012, defendant DENNIS ERIK FLUCK VON KIEL falsely and fraudulently stated on a second IRS Form W-4, which he provided to PrimeCare, that he was “exempt” from paying federal income taxes, so no wages should be withheld from his paychecks for the payment of his federal income taxes.

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

COUNT TWO

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1, 5-9, and 13-25 of Count One of this Indictment are re-alleged here.
2. During the calendar year 2008, defendant DENNIS ERIK FLUCK VON KIEL, a/k/a “D. Erik Von-Kiel,” a/k/a “D. Erik Von Kiel,” a/k/a “Erik Von Kiel,” a/k/a “the living soul, Erik Von Kiel,” a/k/a “Dennis Fluck,” a resident of Macungie, Pennsylvania, received approximately \$226,110 in wages and other income from PrimeCare.
3. Defendant DENNIS ERIK FLUCK VON KIEL was required to report this income on federal income tax returns filed with the IRS.
4. From in or about 2008 through in or about 2013, in the Eastern District of Pennsylvania, and elsewhere, defendant

**DENNIS ERIK FLUCK VON KIEL,
a/k/a “D. Erik Von-Kiel,”
a/k/a “D. Erik Von Kiel,”
a/k/a “Erik Von Kiel,”
a/k/a/ “the living soul, Erik Von Kiel,”
a/k/a “Dennis Fluck”**

a resident of Macungie, Pennsylvania, willfully attempted to evade and defeat an income tax due and owing by him to the United States of America for the calendar year 2008 by failing to make an income tax return on or about April 15, 2009, as required by law, to any proper officer of the Internal Revenue Service, and by failing to pay to the Internal Revenue Service this income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income through various means, including, among other things:

(a) Completing and providing to PrimeCare an IRS Form W-9 on or about July 27, 2004, on which he falsely and fraudulently stated that he was a “trust” with a nine-digit Employee Identification Number instead of identifying himself as an individual and providing PrimeCare with his nine-digit Social Security number;

(b) Completing and providing to PrimeCare an IRS Form W-4 on or about January 2, 2005, on which he falsely and fraudulently stated that he was “exempt” from paying federal income taxes, so no wages should be withheld from his paychecks for the payment of his federal income taxes;

(c) Directing PrimeCare to deposit his bi-weekly wages, without any federal income taxes withheld, for every pay period in 2008 directly into a bank account for IAL Management, LLC;

(d) Opening and operating the TLM Accounts at Bank of America;
and

(e) Paying the owners and operators of the IAL Account a commission of approximately \$240 per wire transfer to wire his wages from the IAL Account into a TLM Account that defendant VON KIEL controlled at Bank of America.

In violation of Title 26, United States Code, Section 7201.

COUNT THREE

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1, 5-9, and 13-25 of Count One of this Indictment are re-alleged here.
2. During the calendar year 2009, defendant DENNIS ERIK FLUCK VON KIEL, a/k/a “D. Erik Von-Kiel,” a/k/a “D. Erik Von Kiel,” a/k/a “Erik Von Kiel,” a/k/a “the living soul, Erik Von Kiel,” a/k/a “Dennis Fluck,” a resident of Macungie, Pennsylvania, received approximately \$218,139 in wages and other income from PrimeCare.
3. Defendant DENNIS ERIK FLUCK VON KIEL was required to report this income on federal income tax returns filed with the IRS.
4. From in or about 2009 through in or about 2013, in the Eastern District of Pennsylvania, and elsewhere, defendant

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a/k/a “D. Erik Von-Kiel,”
a/k/a “D. Erik Von Kiel,”
a/k/a “Erik Von Kiel,”
a/k/a/ “the living soul, Erik Von Kiel,”
a/k/a “Dennis Fluck”**

a resident of Macungie, Pennsylvania, willfully attempted to evade and defeat an income tax due and owing by him to the United States of America for the calendar year 2009 by failing to make an income tax return on or about April 15, 2010, as required by law, to any proper officer of the Internal Revenue Service, and by failing to pay to the Internal Revenue Service this income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income through various means, including, among other things:

(a) Completing and providing to PrimeCare an IRS Form W-9 on or about July 27, 2004, on which he falsely and fraudulently stated that he was a “trust” with a nine-digit Employee Identification Number instead of identifying himself as an individual and providing PrimeCare with his nine-digit Social Security number;

(b) Completing and providing to PrimeCare an IRS Form W-4 on or about January 2, 2005, on which he falsely and fraudulently stated that he was “exempt” from paying federal income taxes, so no wages should be withheld from his paychecks for the payment of his federal income taxes;

(c) Directing PrimeCare to deposit his bi-weekly wages, without any federal income taxes withheld, for every pay period in 2009 directly into a bank account for IAL Management, LLC;

(d) Opening and operating the TLM Accounts at Bank of America;
and

(e) Paying the owners and operators of the IAL Account a commission of approximately \$240 per wire transfer to wire his wages from the IAL Account into a TLM Account that defendant VON KIEL controlled at Bank of America.

In violation of Title 26, United States Code, Section 7201.

COUNT FOUR

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1, 5-9, and 13-25 of Count One of this Indictment are re-alleged here.
2. During the calendar year 2010, defendant DENNIS ERIK FLUCK VON KIEL, a/k/a “D. Erik Von-Kiel,” a/k/a “D. Erik Von Kiel,” a/k/a “Erik Von Kiel,” a/k/a “the living soul, Erik Von Kiel,” a/k/a “Dennis Fluck,” a resident of Macungie, Pennsylvania, received approximately \$216,012 in wages and other income from PrimeCare.
3. Defendant DENNIS ERIK FLUCK VON KIEL was required to report this income on federal income tax returns filed with the IRS.
4. From in or about 2010 through in or about 2013, in the Eastern District of Pennsylvania, and elsewhere, defendant

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a/k/a “D. Erik Von-Kiel,”
a/k/a “D. Erik Von Kiel,”
a/k/a “Erik Von Kiel,”
a/k/a/ “the living soul, Erik Von Kiel,”
a/k/a “Dennis Fluck”**

a resident of Macungie, Pennsylvania, willfully attempted to evade and defeat an income tax due and owing by him to the United States of America for the calendar year 2010 by failing to make an income tax return on or about April 15, 2011, as required by law, to any proper officer of the Internal Revenue Service, and by failing to pay to the Internal Revenue Service this income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income through various means, including, among other things:

- (a) Completing and providing to PrimeCare an IRS Form W-9 on or about July 27, 2004, on which he falsely and fraudulently stated that he was a “trust” with a nine-

digit Employee Identification Number instead of identifying himself as an individual and providing PrimeCare with his nine-digit Social Security number;

(b) Completing and providing to PrimeCare an IRS Form W-4 on or about January 2, 2005, on which he falsely and fraudulently stated that he was “exempt” from paying federal income taxes, so no wages should be withheld from his paychecks for the payment of his federal income taxes;

(c) Directing PrimeCare to deposit his bi-weekly wages, without any federal income taxes withheld, for every pay period in 2010 directly into a bank account for IAL Management, LLC;

(d) Opening and operating the TLM Accounts at Bank of America;
and

(e) Paying the owners and operators of the IAL Account a commission of approximately \$240 per wire transfer to wire his wages from the IAL Account into a TLM Account that defendant VON KIEL controlled at Bank of America.

In violation of Title 26, United States Code, Section 7201.

COUNT FIVE

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1, 5-9, and 13-25 of Count One of this Indictment are re-alleged here.
2. During the calendar year 2011, defendant DENNIS ERIK FLUCK VON KIEL, a/k/a “D. Erik Von-Kiel,” a/k/a “D. Erik Von Kiel,” a/k/a “Erik Von Kiel,” a/k/a “the living soul, Erik Von Kiel,” a/k/a “Dennis Fluck,” a resident of Macungie, Pennsylvania, received approximately \$216,319 in wages and other income from PrimeCare.
3. Defendant DENNIS ERIK FLUCK VON KIEL was required to report this income on federal income tax returns filed with the IRS.
4. From in or about 2011 through in or about 2013, in the Eastern District of Pennsylvania, and elsewhere, defendant

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a/k/a “D. Erik Von-Kiel,”
a/k/a “D. Erik Von Kiel,”
a/k/a “Erik Von Kiel,”
a/k/a/ “the living soul, Erik Von Kiel,”
a/k/a “Dennis Fluck”**

a resident of Macungie, Pennsylvania, willfully attempted to evade and defeat an income tax due and owing by him to the United States of America for the calendar year 2011 by failing to make an income tax return on or about April 16, 2012, as required by law, to any proper officer of the Internal Revenue Service, and by failing to pay to the Internal Revenue Service this income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income through various means, including, among other things:

- (a) Completing and providing to PrimeCare an IRS Form W-9 on or about July 27, 2004, on which he falsely and fraudulently stated that he was a “trust” with a nine-

digit Employee Identification Number instead of identifying himself as an individual and providing PrimeCare with his nine-digit Social Security number;

(b) Completing and providing to PrimeCare an IRS Form W-4 on or about January 2, 2005, on which he falsely and fraudulently stated that he was “exempt” from paying federal income taxes, so no wages should be withheld from his paychecks for the payment of his federal income taxes;

(c) Directing PrimeCare to deposit his bi-weekly wages, without any federal income taxes withheld, for every pay period in 2011 directly into a bank account for IAL Management, LLC, or a bank account for the Christian Forum Assembly Church;

(d) Opening and operating the TLM Accounts at Bank of America;
and

(e) Paying the owners and operators of the IAL Account and the CFA Account a commission of approximately \$240 per wire transfer to wire his wages from the IAL Account and/or the CFA Account into a TLM Account that defendant VON KIEL controlled at Bank of America.

In violation of Title 26, United States Code, Section 7201.

COUNT SIX

THE GRAND JURY FURTHER CHARGES THAT:

5. Paragraphs 1, 5-9, and 13-25 of Count One of this Indictment are re-alleged here.

6. During the calendar year 2012, defendant DENNIS ERIK FLUCK VON KIEL, a/k/a “D. Erik Von-Kiel,” a/k/a “D. Erik Von Kiel,” a/k/a “Erik Von Kiel,” a/k/a “the living soul, Erik Von Kiel,” a/k/a “Dennis Fluck,” a resident of Macungie, Pennsylvania, received approximately \$200,719 in wages and other income from PrimeCare.

7. Defendant DENNIS ERIK FLUCK VON KIEL was required to report this income on federal income tax returns filed with the IRS.

8. From in or about 2012 through in or about 2013, in the Eastern District of Pennsylvania, and elsewhere, defendant

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a/k/a “Erik Von Kiel,”
a/k/a/ “the living soul, Erik Von Kiel,”
a/k/a “Dennis Fluck”**

a resident of Macungie, Pennsylvania, willfully attempted to evade and defeat an income tax due and owing by him to the United States of America for the calendar year 2012 by failing to make an income tax return on or about April 15, 2013, as required by law, to any proper officer of the Internal Revenue Service, and by failing to pay to the Internal Revenue Service this income tax, and by concealing and attempting to conceal from all proper officers of the United States of America his true and correct income through various means, including, among other things:

(a) Completing and providing to PrimeCare an IRS Form W-9 on or about July 27, 2004, on which he falsely and fraudulently stated that he was a “trust” with a nine-

digit Employee Identification Number instead of identifying himself as an individual and providing PrimeCare with his nine-digit Social Security number;

(b) Completing and providing to PrimeCare an IRS Form W-4 on or about January 2, 2005, on which he falsely and fraudulently stated that he was “exempt” from paying federal income taxes, so no wages should be withheld from his paychecks for the payment of his federal income taxes;

(c) Directing PrimeCare to deposit his bi-weekly wages, without any federal taxes withheld, for every pay period in 2012 directly into a bank account for the Christian Forum Assembly Church;

(d) Opening and operating the TLM Accounts at Bank of America;
and

(e) Paying the owners and operators of the CFA Account a commission of approximately \$240 per wire transfer to wire his wages from the CFA Account into a TLM Account that defendant VON KIEL controlled at Bank of America.

In violation of Title 26, United States Code, Section 7201.

A TRUE BILL:

GRAND JURY FOREPERSON

ZANE DAVID MEMEGER
United States Attorney