

IN THE UNITED STATES DISTRICT COURT

FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA : CRIMINAL NO. 14- 149

v. : DATE FILED: July 10, 2014

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” : 26 U.S.C. § 7212(a) (attempt to obstruct
: the due administration of the internal
: revenue code – 1 count)
: 26 U.S.C. § 7203 (failure to file tax
: returns – 5 counts)
: 18 U.S.C. § 1343 (wire fraud – 1 count)
: 18 U.S.C. § 152(3) (perjury in bankruptcy
: proceeding – 1 count)
: 20 U.S.C. § 1097 (financial aid fraud – 1
: count)
: 18 U.S.C. §§ 1341, 1349 (mail fraud and
: attempted mail fraud – 2 counts).
: 18 U.S.C. § 2 (aiding and abetting)
:
NOTICE OF FORFEITURE

SUPERSEDING 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. On or about May 6, 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 Alburdis 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

**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 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

**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 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

**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 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:

1. Paragraphs 1, 5-9, and 13-25 of Count One of this Indictment are re-alleged here.
2. 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.
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 2012 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 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.

COUNT SEVEN

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. From on or about December 10, 2001, until and through the date of this Indictment, 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”**

corruptly endeavored to obstruct and impede the due administration of the internal revenues law of the United States by, among other things: (1) pretending to become a “minister” of the IAL in or about December 2001; (2) pretending to assign to the IAL all of his assets and future income by signing a “Vow of Poverty” on or about December 10, 2001; (3) falsely reporting on an IRS Form W-9, dated July 27, 2004, that he was a “trust” with a nine-digit EIN instead of an individual with a Social Security number; (4) falsely stating that he was “exempt” from paying federal income taxes an IRS Form W-4 that he provided to PrimeCare on or about January 2, 2005; (5) directing Primecare in or about October 2006 to deposit his bi-weekly wages, without any federal taxes withheld, into a bank account controlled by IAL Management, LLC, at Family First Federal Credit Union in Orem, Utah; (6) opening bank accounts in the name of TLM at Bank of America in or about December 2006; and (7) directing PrimeCare in or about June 2011 to deposit his bi-weekly wages, without any federal taxes withheld, for every pay period directly into a bank account controlled by CFA at Zions First National Bank in Utah.

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

COUNTS EIGHT THROUGH TWELVE

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 Each of the calendar years set forth below, in or about Macungie and New Tripoli, in the Eastern District of Pennsylvania, defendant

**DENNIS ERIK FLUCK VON KIEL,
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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 and New Tripoli, Pennsylvania, made and received gross income in excess of the minimum filing requirements. By reason of such gross income, he was required by law, following the close of each calendar year and on or before the filing due date set forth below, to make an income tax return to the Internal Revenue Service Center, at Philadelphia, Pennsylvania, or other proper office of the United States, stating specifically the items of his gross income and any deductions and credits to which he was entitled; that knowing this, he willfully failed to make an income tax return to the Internal Revenue Service Center, or to any other proper officer of the United States:

COUNT	TAX YEAR	FILING DUE DATE
8	2008	April 15, 2009
9	2009	April 15, 2010
10	2010	April 15, 2011
11	2011	April 16, 2012
12	2012	April 15, 2013

All in violation of Title 26, United States Code, Section 7203.

COUNT THIRTEEN

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1-11 of Count One of this Indictment are re-alleged here.
2. 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”**

devised and intended to devise and aided and abetted the devising of a scheme to defraud his creditors, including HHS and DOE, and to obtain money and property by means of false and fraudulent pretenses, representations and promises.

MANNER AND MEANS

It was part of the scheme that:

3. 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,” engaged in the manner and means described in paragraphs 13 through 32 of Count One of this Indictment.

4. On or about February 25, 2011, defendant DENNIS ERIK FLUCK VON KIEL, for the purpose of executing the scheme described above, and aiding and abetting its execution, knowingly caused to be transmitted by means of wire communication in interstate commerce, a transfer of approximately \$11,076.98 from PrimeCare in Pennsylvania to the IAL Account in Utah. Defendant VON KIEL’s co-conspirators then wired approximately \$10,836.98 from the IAL Account to the TLM Account in Pennsylvania.

All in violation of Title 18, United States Code, Sections 1343 and 2.

COUNT FOURTEEN

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1-6, 10, and 29-32 of Count One of this Indictment are re-alleged here.
2. On or about June 28, 2010, in the Eastern District of Pennsylvania, defendant

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

knowingly and fraudulently made a material false declaration, in and in relation to a case under Title 11, In Re D. Erik Von Kiel, Bankruptcy Case No. 10-21364, by stating under oath at a Meeting of Creditors that he did not own any interest in real estate and had not sold or transferred any interest in real estate to anyone in the last four years before filing his bankruptcy petition on May 6, 2010, when as the defendant well knew, he had transferred interest in real estate located at 7386 Alburtis Road in Macungie, Pennsylvania, to I.V.K. on or about June 1, 2006.

All in violation of Title 18, United States Code, Section 152(3).

COUNT FIFTEEN

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraph 1 of Count One of this Indictment is re-alleged here.
2. From at least March 2010 through at least February 2014, the exact dates

being unknown to the grand jury, 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”**

knowingly and willfully obtained by fraud and false statements, and attempted to obtain by fraud and false statements, and aided and abetted the obtaining and attempted obtaining by fraud and false statements, for himself and for others, including at least four of his children, funds, assets, or property provided under the federally guaranteed student aid program, including Pell Grants, which had a value in excess of \$200.

All in violation of Title 20, United States Code, Section 1097, and Title 18,
United States Code, Section 2.

COUNTS SIXTEEN AND SEVENTEEN

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1-11 and 13-32 of Count One of this Indictment are re-alleged here.

2. By August 2013, defendant DENNIS ERIK FLUCK VON KIEL's supervisors at PrimeCare were aware that defendant VON KIEL had failed to repay his medical school loans to HHS, had filed for bankruptcy protection, and was being investigated by the FBI and the IRS for tax evasion and other federal crimes.

3. On or about August 22, 2013, PrimeCare terminated its employment of defendant DENNIS ERIK FLUCK VON KIEL. PrimeCare, through its officers and counsel, informed defendant VON KIEL that his termination was a direct result of his refusal to repay his medical school loans and his refusal to pay personal income taxes that he owed to the IRS. PrimeCare gave defendant VON KIEL the option of resigning or being fired, and defendant VON KIEL chose to resign. PrimeCare continued to pay defendant VON KIEL's salary and benefits through September 2013.

4. Defendant DENNIS ERIK FLUCK VON KIEL knew that the termination of his employment at PrimeCare had nothing to do with any physical or mental disability that he had or claimed to have and instead was based on his refusal to pay money that he owed to HHS and the IRS.

5. On multiple occasions in September, October, and November of 2013, defendant DENNIS ERIK FLUCK VON KIEL treated patients at a health clinic called Regal Health in Riegelsville, Pennsylvania. Many of the patients paid approximately \$375 for every office visit with defendant VON KIEL. Other patients paid approximately \$75 for telephone consultations with defendant VON KIEL.

At all times material to this indictment:

6. The United States Social Security Administration (“SSA”) was an agency of the United States. Among other things, the SSA provided disability benefits to qualifying Americans through two programs: the social security disability insurance (“SSDI”) program and the Supplemental Secondary Income (“SSI”) program. The SSDI program paid benefits to people who are deemed unable to work because of a medical condition that was expected to last at least one year or result in death.

7. Krasno, Krasno, and Onwudinjo (“Krasno”) was a law firm with multiple offices, including one office in Philadelphia, in the Eastern District of Pennsylvania. Krasno’s marketing materials stated that the firm’s practice areas included helping clients obtain social security disability benefits.

8. Defendant DENNIS ERIK FLUCK VON KIEL knew that one of Krasno’s areas of expertise was helping clients file claims with SSA for social security disability benefits.

9. “Dr. B” was a medical doctor with an office located in Wynnewood, Pennsylvania. Dr. B had known defendant DENNIS ERIK FLUCK VON KIEL for many years, and the two men were friends. Dr. B had not treated defendant VON KIEL as a patient prior to the fall of 2013. Dr. B had no training as a psychiatrist or other mental health specialist, and he was not a licensed mental health care professional.

10. From at least November 13, 2013, until at least December 12, 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”**

devised and intended to devise and execute and aided and abetted the devising of a scheme to defraud the Social Security Administration, and to obtain money and property by means of false and fraudulent pretenses, representations and promises.

MANNER AND MEANS

It was part of the scheme that:

11. On or about November 13, 2013, defendant DENNIS ERIK FLUCK VON KIEL visited Dr. B at his medical office in Wynnewood, Pennsylvania. This was defendant VON KIEL's first office visit with Dr. B.

12. Defendant DENNIS ERIK FLUCK VON KIEL told Dr. B that he was suffering from post-traumatic stress disorder ("PTSD"). Dr. B did not independently diagnose defendant VON KIEL with PTSD or receive a referral from another doctor who had diagnosed defendant VON KIEL with PTSD.

13. Nonetheless, defendant DENNIS ERIK FLUCK VON KIEL asked Dr. B to sign and send letters to multiple recipients, including Krasno, containing representations that defendant VON KIEL had PTSD and was unable to work as a result. Dr. B agreed to do this.

14. Defendant DENNIS ERIK FLUCK VON KIEL and Dr. B agreed that defendant VON KIEL would write the letters, and Dr. B would put them onto his office stationery and then sign them to give the appearance that Dr. B had written the letters.

15. Defendant DENNIS ERIK FLUCK VON KIEL wrote one letter, dated November 18, 2013, which was copied onto Dr. B's letterhead, signed by Dr. B, and sent to Krasno and another recipient by U.S. mail. This letter stated, among other things, that Dr. B had been seeing defendant VON KIEL for PTSD for approximately seven years; that defendant VON KIEL's condition had markedly worsened in recent months; that this condition had prevented

defendant VON KIEL from working for the past three months; and that the condition was “projected to prevent him from employment for at least the next 12 months and likely permanently.”

16. These representations, as defendant DENNIS ERIK FLUCK VON KIEL knew, were false. Dr. B had not been seeing defendant VON KIEL as a patient for seven years; defendant VON KIEL had not been diagnosed with PTSD by any health care professional other than himself; defendant VON KIEL had worked in the past three months; and the only thing that had prevented defendant VON KIEL from working at PrimeCare anymore was his refusal to pay back his student loans or his federal income taxes.

17. Defendant DENNIS ERIK FLUCK VON KIEL wrote a second letter, dated December 12, 2013, which was copied onto Dr. B’s letterhead, signed by Dr. B, and sent to Krasno and another recipient by U.S. mail. This letter stated, among other things, that defendant VON KIEL’s symptoms have declined and “it is even more clear at this time that he will not be able to work for the foreseeable future, certainly, I suspect greater than the next 12 months, if at all again.” Defendant VON KIEL knew that the representations contained in the December 12, 2013 letter were false, and that no trained health care professional, other than defendant VON KIEL himself, had determined that he had PTSD and would be unable to work for the foreseeable future.

18. Defendant DENNIS ERIK FLUCK VON KIEL asked Dr. B to send the letters to Krasno, dated November 18, 2013, and December 12, 2013, to support what defendant VON KIEL knew would be a fraudulent application for social security disability benefits.

19. Defendant DENNIS ERIK FLUCK VON KIEL also met with attorneys at Krasno and tried to persuade them to file a claim on his behalf with SSA for social security disability benefits.

20. On or about each of the dates set forth below, in Philadelphia, in the Eastern District of Pennsylvania, defendant

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

for the purpose of executing the scheme described above, and attempting to do so, and aiding and abetting its execution, knowingly caused to be delivered by United States mail and/or another interstate carrier, according to the directions thereon, the following documents, each mailing constituting a separate count:

COUNT	DATE	DESCRIPTION
16	November 18, 2013	Letter to Krasno stating that defendant had PTSD that would prevent him from working for at least the next 12 months
17	December 12, 2013	Letter to Krasno stating that defendant had PTSD that would prevent him from working for “the foreseeable future.”

All in violation of Title 18, United States Code, Sections 1341, 1349, and 2.

NOTICE OF FORFEITURE

1. As a result of the violations of Title 18, United States Code, Sections 1341 and 1343, described in Counts Thirteen, Sixteen, and Seventeen of this indictment, defendant

**DENNIS ERIK FLUCK VON KIEL,
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a/k/a “Dennis Fluck”**

shall forfeit to the United States of America, any property, real or personal, which constitutes or is derived from proceeds traceable to any offense constituting “specified unlawful activity,” that is, mail fraud and wire fraud, including, but not limited to the following:

- (a) The sum of \$165,988.29 in United States currency (forfeiture money judgment).

2. If any of the property subject to forfeiture, as a result of any act or omission of the defendant:

- (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 placed beyond the jurisdiction of the Court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be divided

without difficulty; it is the intent of the United States, pursuant to 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 property subject to forfeiture.

All pursuant to Title 18, United States Code, Section 982(a).

A TRUE BILL:

GRAND JURY FOREPERSON

ZANE DAVID MEMEGER
United States Attorney