

FILED

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
JACKSONVILLE DIVISION

2011 NOV 10 PM 3: 22

CLERK, US DISTRICT COURT  
MIDDLE DISTRICT OF FL  
JACKSONVILLE, FLORIDA

UNITED STATES OF AMERICA

v.

BRYAN ADRAIN COPELAND

CASE NO. 3:11-cr-281-J-25JBT  
Cts. 1-11: 18 U.S.C. §§ 1341 & 2  
Cts. 12-27: 18 U.S.C. §§ 1343 & 2  
Cts. 28-36: 18 U.S.C. §§ 1028A & 2  
Cts. 37-38: 18 U.S.C. §§ 287 & 2  
Forfeiture: 18 U.S.C. § 981(a)(1)(C) &  
28 U.S.C. § 2461(c)

**INDICTMENT**

The Grand Jury charges:

**COUNTS ONE THROUGH ELEVEN**

**A. Introduction**

At times relevant to this Indictment:

1. BRYAN ADRAIN COPELAND was a resident of Orange Park, Florida.
2. New Era Auto Sales was a used car dealership located at 6220 Blanding Boulevard, Jacksonville, Florida 32244.
3. BRYAN ADRAIN COPELAND managed and operated New Era Auto Sales.
4. Capital Auto Sales was a used car dealership located at 1800 Mayport Road, Jacksonville, Florida 32207.

**B. Scheme**

From in or about May 19, 2006 and continuing through in or about January 1,

2010, at Jacksonville, in the Middle District of Florida and elsewhere,

**BRYAN ADRAIN COPELAND,**

the defendant herein, did knowingly and willfully devise and intent to devise a scheme and artifice to defraud persons and investors and for obtaining money and property by means of materially false and fraudulent pretenses and representations.

**C. Manner and Means**

The manner and means by which BRYAN ADRAIN COPELAND and other coconspirators known and unknown to the Grand Jury sought to accomplish the scheme and artifice included, among other things, the following:

1. It was part of the scheme and artifice that BRYAN ADRAIN COPELAND used the identity information of other individuals, without the knowledge or permission of the other individuals, to file and cause the filing of false and fraudulent federal income tax returns.
2. It was further part fo the scheme and artifice that BRYAN ADRAIN COPELAND used and caused the use of the United States mail and/or interstate wires, to file and cause the filing of false and fraudulent federal income tax returns, by using the identity information of other individuals.
3. It was further a part of the scheme and artifice that BRYAN ADRAIN COPELAND caused other individuals to open bank accounts into which the false and fraudulent income tax refunds generated by the scheme were deposited.
4. It was further part of the scheme and artifice that BRYAN ADRAIN COPELAND obtained funds deposited into bank accounts opened by other coconspirators, which funds had as their source the false and fraudulent federal income

tax refunds described in this Indictment.

5. It was further a part of the scheme and artifice that BRYAN ADRAIN COPELAND obtained funds which had as their source false and fraudulent income tax refunds generated by the scheme, by cashing checks through Capital Auto Sales.

6. It was further a part of the scheme and artifice that BRYAN ADRAIN COPELAND used funds generated by the scheme to purchase and cause the purchase of used automobiles, which were then offered for sale at New Era Auto Sales.

**D. Execution**

On or about the dates set forth below, at Jacksonville, in the Middle District of Florida and elsewhere,

**BRYAN ADRAIN COPELAND,**

for the purpose of executing the scheme and artifice and for obtaining money and property by means of material false and fraudulent pretenses, representations and promises, deposited and caused to be deposited the items below, federal income tax returns, to be sent and delivered by the United States Postal Service, to the Internal Revenue Service in Atlanta, Georgia:

Count	Date Return Received by IRS	Taxpayer	Tax Year
One	12/30/2006	JC	2004
Two	3/6/2007	JC	2005
Three	8/25/2007	ZC	2005
Four	11/3/2007	KB	2005
Five	11/24/2007	MH	2005
Six	12/1/2007	LJ	2004
Seven	12/16/2007	L. Bar	2006
Eight	4/19/2008	L. Br.	2006
Nine	7/5/2008	L. Bar	2005
Ten	7/19/2008	TB	2005
Eleven	8/2/2008	L. Br.	2005

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

## **COUNTS TWELVE THROUGH TWENTY-SEVEN**

### **A. Introduction**

The allegations contained in paragraphs 1 through 4 of Section A of Counts One through Eleven of the Indictment are hereby re-alleged and incorporated herein by reference.

### **B. Scheme**

From in or about June 29, 2007, and continuing through December 28, 2009, at Jacksonville, in the Middle District of Florida and elsewhere,

BRYAN ADRAIN COPELAND,

the defendant herein, did knowingly and willfully devise and intend to devise a scheme

and artifice to defraud and for obtaining money and property by means of material false and fraudulent pretenses and representations.

**C. Manner and Means**

The allegations contained in paragraphs 1 through 6 of Section C of Counts One through Eleven of this Indictment are hereby re-alleged and incorporated herein by reference.

**D. Execution**

On or between the dates set forth below, at Jacksonville, in the Middle District of Florida and elsewhere,

**BRYAN ADRAIN COPELAND,**

for the purpose of executing the scheme and artifice to defraud and for obtaining money and property by means of material false and fraudulent pretenses, representations, and promises, transmitted and caused to be transmitted by means of wire communication in interstate commerce the following electronic funds transfers, that is, federal income tax refunds issued by the Internal Revenue Service:

<b>Count</b>	<b>Date</b>	<b>Deposited Into</b>	<b>Taxpayer</b>
Twelve	8/18/2007	Regions Bank - DT	ZC
Thirteen	10/18/2007	Vystar - DT	JC
Fourteen	11/2/2007	Regions Bank - PH	LJ
Fifteen	11/2/2007	Regions Bank - PH	JW
Sixteen	11/9/2007	Bank of America - Copeland	MH
Seventeen	11/30/2007	Sun Trust - DT	MK
Eighteen	12/28/2007	Wachovia - DT	ME
Nineteen	5/23/2008	Sun Trust - BM	JC
Twenty	7/7/2008	Regions Bank - PH	LJ
Twenty-One	7/7/2008	Regions Bank - PH	JW
Twenty-Two	7/7/2008	Regions Bank - DT	ZC
Twenty-Three	7/18/2008	Wachovia - DT	MH
Twenty-Four	8/1/2008	Regions Bank - DT	JE
Twenty-Five	8/1/2008	Sun Trust - TV	NE
Twenty-Six	5/22/2009	Wachovia - DT	SA
Twenty-Seven	8/21/2009	Sun Trust - TV	KC

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

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

On or about the dates listed below, at Jacksonville, in the Middle District of Florida and elsewhere,

**BRYAN ADRAIN COPELAND,**

the defendant, during and in relation to the felony violation listed below, did knowingly possess and use without lawful authority the means of identification of the actual

persons listed below, that is, the name, date of birth and social security number of said person, through the filing of fraudulent federal income tax returns and receipt of fraudulent federal income tax refunds:

Count	Date	Taxpayer Initials	Violation
Twenty-Eight	10/15/2007	JW	18 U.S.C. § 1343 (wire fraud)
Twenty-Nine	11/3/2007	KB	18 U.S.C. § 1341 (mail fraud)
Thirty	11/24/2007	MH	18 U.S.C. § 1341 (mail fraud)
Thirty-One	4/19/2008	LB	18 U.S.C. § 1341 (mail fraud)
Thirty-Two	7/12/2008	JE	18 U.S.C. § 1343 (wire fraud)
Thirty-Three	7/13/2008	NE	18 U.S.C. § 1343 (wire fraud)
Thirty-Four	7/19/2008	TB	18 U.S.C. § 1341 (mail fraud)
Thirty-Five	8/2/2008	LB	18 U.S.C. § 1341 (mail fraud)
Thirty-Six	8/1/2009	KC	18 U.S.C. § 1343 (wire fraud)

All in violation of Title 18, United States Code, Sections 1028A and 2.

**COUNTS THIRTY-SEVEN THROUGH THIRTY-EIGHT**

On or about the dates listed below, at Jacksonville, in the Middle District of Florida and elsewhere, the defendant,

**BRYAN ADRAIN COPELAND,**

knowingly made and presented, and caused to be made and presented, to the Internal Revenue Service, an agency of the Department of the Treasury, claims against the United States for payment, which he knew to be false, fictitious, and fraudulent, by preparing and causing to be prepared, and filing and causing to be filed, federal income tax returns, for the individual named below, wherein claims for income tax refunds for the amounts listed below were made, with knowledge that such claims were false, fictitious, and fraudulent:

<b>Count</b>	<b>Taxpayer</b>	<b>Year</b>	<b>Date Claim Received</b>	<b>Amount Claimed</b>
Thirty-Seven	Devron Tobey	2006	02/09/2007	\$3,427.00
Thirty-Eight	Devron Tobey	2007	03/14/2008	\$3,776.00

All in violation of Title 18, United States Code, Sections 287 and 2.

### **FORFEITURE**

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

2. Upon conviction of any or all of the offenses in violation of Title 18, United States Code, Sections 1341 and/or 1343 set forth in Counts One through Twenty-seven of this Indictment, punishable by imprisonment for more than one year, the defendant, BRYAN COPELAND, shall forfeit to the United States of America, 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

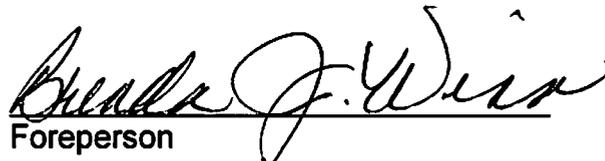
traceable to the offenses. The property to be forfeited includes, but is not limited to, a sum of money no less than \$5,000,000.00 in United States currency, representing the amount of proceeds obtained as a result of the offenses, in violation of Title 18, United States Code, Sections 1341 and/or 1343.

3. If any of the property described above, 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,

the United States of America shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c).

A TRUE BILL,

  
Foreperson

ROBERT E. O'NEILL  
United States Attorney

By:   
KATHLEEN O'MALLEY  
Assistant United States Attorney

By:   
MAC D. HEAVENER, III  
Assistant United States Attorney  
Deputy Chief, Jacksonville Division

No. \_\_\_\_\_

---

---

**UNITED STATES DISTRICT COURT**

Middle District of Florida  
Jacksonville Division

---

---

THE UNITED STATES OF AMERICA

vs.

BRYAN ADRAIN COPELAND

---

---

**INDICTMENT**

Violations:

Cts. 1 -11:           18 U.S.C. § 1341 & 2  
Cts. 12 -27:         18 U.S.C. § 1343 & 2  
Cts. 28 -36:         18 U.S.C. § 1028A& 2  
Cts. 37- 38:         18 U.S.C. § 287 & 2

---

---

A true bill,

  
Foreperson

---

---

Filed in open court this 10<sup>th</sup> day

of November, 2011.

  
Clerk

---

---

Bail \$ \_\_\_\_\_