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EASTERN DISTRICT OF LA.

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CLERK

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

INDICTMENT FOR WIRE FRAUD, TAX EVASION, AND NOTICE OF FORFEITURE

UNITED STATES OF AMERICA

*

CRIMINAL DOCKET NO.

19-00085

v.

*

SECTION:

SECT. A MAG. 4

CHRISTOPHER LORELL ROBERTS

*

VIOLATIONS: 18 U.S.C. § 1343

26 U.S.C. § 7201

*

* * *

The Grand Jury charges that:

COUNTS 1-18

(18 U.S.C. § 1343 – Wire Fraud)

A. AT ALL TIMES MATERIAL HEREIN:

Defendant Christopher Lorell Roberts

1. Jefferson Parish, Louisiana, was one of sixty-four parishes in the State of Louisiana. It was located within the Eastern District of Louisiana and had a population of not fewer than approximately 430,000 residents.

2. The Jefferson Parish Council was responsible for serving as the governing legislative body of Jefferson Parish, Louisiana. The Jefferson Parish Council was responsible for, among other things, levying taxes, special assessments, service charges and license fees.

3. The Jefferson Parish Council was comprised of five district councilmembers, each of whom was elected to represent a geographical subset of Jefferson Parish, and two councilmembers at large who were elected by the eligible voters of the entire parish.

4. Councilmembers served four (4)-year terms between elections.

5. The defendant, **CHRISTOPHER LORELL ROBERTS (ROBERTS)**, resided in Harvey, Louisiana, and then Gretna, Louisiana, both of which are located in Jefferson Parish, within the Eastern District of Louisiana.

6. In about November 2003, **ROBERTS** was elected to serve as a member of the Jefferson Parish Council.

7. From about January 2004 to about April 2011, **ROBERTS** represented the residents of District 1 on the Jefferson Parish Council.

8. In about April 2011, **ROBERTS** was elected to serve as a Councilman-at-Large on the Jefferson Parish Council.

9. As a member of the Jefferson Parish Council, **ROBERTS** received a salary of up to approximately \$112,000 per year.

10. **ROBERTS** also earned income from other sources, including his part or full ownership of several business ventures, including CDS Enterprises, L.L.C., Mardi Market, The West Bank Beacon, LLC, fireworks stands, Baskin Robbins ice cream franchises, sno-ball stands, a photography business, and business consulting. **ROBERTS** also earned income in the form of gambling winnings.

11. CDS Enterprises, L.L.C. ("CDS Enterprises") was a limited liability company registered with the Louisiana Secretary of State in about September 2000. **ROBERTS** was a registered agent and member of CDS Enterprises. CDS Enterprises was the entity through which

ROBERTS, among other things, owned and operated Baskin Robbins ice cream franchise locations.

12. CDS Enterprises maintained a bank account at First Bank and Trust (“FB&T”), bearing account number x3814. **ROBERTS** was a signatory on the CDS Enterprises bank account.

13. Mardi Market was a wholesaler of Mardi Gras-related merchandise, including throws, apparel, and supplies, located in Gretna, Louisiana.

14. The West Bank Beacon, L.L.C. (“West Bank Beacon”) was a limited liability company that operated the West Bank Beacon, a local monthly publication distributed throughout portions of the metropolitan New Orleans area. **ROBERTS** held an approximately twenty-five (25) percent ownership stake in the West Bank Beacon. **ROBERTS** was involved in sales, advertising, and the business operations of the West Bank Beacon.

15. The West Bank Beacon maintained a bank account at Iberia Bank, bearing account number x5998, and a bank account at JPMorgan Chase Bank, N.A. (“Chase Bank”), bearing account number x8536. **ROBERTS** was a signatory on the West Bank Beacon bank accounts.

16. **ROBERTS** maintained numerous personal bank accounts, including the following:

- a. Jefferson Parish Employees Federal Credit Union (“JPEFCU”), bearing account number x7524;
- b. Chase Bank, bearing account number x6287; and
- c. Capital One Bank, N.A. (“Capital One Bank”), bearing account number x4312

17. **ROBERTS** maintained and had signatory authority over numerous bank accounts related to his candidacy for public office, including the following:

- a. Iberia Bank in the name of “The Committee to Elect Chris Roberts Jefferson Parish Council 2011,” bearing account number x1351;
- b. Regions Financial Corporation (“Regions Bank”) in the name of “Chris Roberts Campaign Fund,” bearing account number x0996; and
- c. Home Bank in the name of “Chris Roberts Campaign Fund,” bearing account number x5802.

Company A

18. Company A was a company registered with the Louisiana Secretary of State on or about February 11, 1987. Person 1 owned and operated Company A until Person 1’s death, on about August 9, 2013.

19. Company A was a full-service landscaping and landscape management company headquartered in Terrytown, Louisiana, within the Eastern District of Louisiana, that specialized in providing residential and commercial services, including deck and fence design, creation, installation, and maintenance services. Company A also provided lawn care services including lawn mowing, tree trimming, and weeding.

20. After Person 1 died, his wife, Person 2 assumed ownership and control over Company A. Person 2 had no prior experience or involvement operating Company A or familiarity with running a business.

21. In about October 2013, Person 2 hired **ROBERTS** to serve as the General Manager for Company A. **ROBERTS** received a salary from Company A of up to approximately \$5,500 per month.

22. In his capacity as General Manager, **ROBERTS** was responsible for, among other things, the daily oversight, control, and operation of Company A. This included, but was not limited to, matters related to staffing, payroll, advertising, tax, and bill paying.

23. Company A maintained financial accounts at Chase Bank, including those bearing numbers x1142, x7150, and x3182 (collectively, "Company A's bank accounts").

24. Chase Bank issued Company A a Visa-branded debit card, in the name of Chris L. Roberts and bearing card number x9028, which drew upon Company A's Chase Bank account bearing number x3182 ("Company A's debit card").

25. **ROBERTS** had signatory authority for and access to Company A's bank accounts, including checks drawn on Company A's bank accounts. **ROBERTS** also had access to Company A's debit card.

26. **ROBERTS** was terminated from Company A on or about September 18, 2017.

Outfront Media

27. Outfront Media, Inc. ("Outfront") was a company that provided outdoor media and advertising displays throughout the United States and Canada, including the metropolitan New Orleans area. Outfront offered a variety of outdoor advertising products including traditional billboards, digital billboards, wrapped media, and advertisements at bus stop shelters. Prior to about November 2014, Outfront Media, Inc. operated under the name CBS Outdoor.

28. In about March 2016, **ROBERTS**, acting on behalf of Company A, retained Outfront to provide billboard advertising for Company A for two (2) periods of four weeks each.

Go Graphics

29. Go Graphics was an advertising agency headquartered in Metairie, Louisiana, that specialized in providing advertising products including on bus stop benches.

30. In about March 2014, **ROBERTS**, acting on behalf of Company A, retained Go Graphics to provide advertising for Company A on mass transportation bus benches for a term of approximately six months.

Brightview (a/k/a Brickman)

31. Brightview Landscapes, LLC, ("Brightview") was a national company that specialized in providing a variety of commercial landscaping services, including snow and ice management, pressure washing, water management, tree care, and landscape maintenance. Brightview was established in about 2014 through the merger of The Brickman Group and ValleyCrest Landscape Companies.

32. Brightview worked with local subcontractors to perform many of the services Brightview offered.

33. Brightview subcontracted with Company A to provide landscape maintenance and tree care services, among others, to customers in the New Orleans metropolitan area.

Westbank Lawnmower

34. Westbank Lawnmower was a company headquartered in Terrytown, Louisiana, that specialized in the sale and servicing of lawnmowers and lawn equipment.

35. Westbank Lawnmower occasionally serviced Company A's equipment and sold new equipment to Company A.

Laurel Outdoor Advertising

36. Laurel Outdoor Advertising (a/k/a Laurel Communications) was a company headquartered in Metairie, Louisiana, that provided outdoor media and advertising services in the metropolitan New Orleans area. Laurel Outdoor Advertising offered a variety of outdoor advertising products.

37. Company A did not retain or use Laurel Outdoor Advertising to provide advertising-related services.

38. On or about January 30, 2014, **ROBERTS** retained Laurel Outdoor Advertising to provide advertising services for Mardi Market valued at approximately \$2,825.

39. On or after February 23, 2015, **ROBERTS** tendered a check to Laurel Outdoor Advertising in the amount of \$2,825 drawn on his personal account located at JPEFCU bearing account number x7524.

40. On or about March 25, 2015, the check **ROBERTS** tendered to Laurel Outdoor Advertising was returned for lack of sufficient funds.

IPFS/Daul Insurance

41. Imperial PFS (IPFS) was a company that provided insurance-related financing services to business owners, which allowed insured parties to spread premium payments over the life of the insurance policy.

42. Daul Insurance Agency, Inc. ("Daul") was an independent insurance agency headquartered in Gretna, Louisiana that provided a variety of business insurance, personal (*i.e.*, automobile, homeowners, flood) insurance, and health insurance solutions.

43. Company A purchased insurance policies brokered by Daul.

44. In about September 2014, IPFS contracted with Company A to finance Company A's insurance premium payments.

Gulf Container, LLC

45. Gulf Container, LLC ("Gulf Container") was a limited liability company headquartered in Chalmette, Louisiana, that supplied and sold shipping and storage containers. Gulf Container also modified and sold customized shipping containers to be used for a variety of purposes, including cold storage, restrooms, breakrooms, sleeping quarters, and office space.

46. Company A did not retain or use Gulf Container to provide products or services.

47. In about December 2016, **ROBERTS** ordered a customized shipping container from Gulf Container to use as a retail location for the sale of fireworks at a cost of approximately \$4,200.

48. On or about December 12, 2016, **ROBERTS** paid a deposit in the amount of \$1,500 to Gulf Container with a check drawn on the bank account of Company A located at Chase Bank bearing account number x8536.

Financial Disclosure Laws in the State of Louisiana

49. The Campaign Finance Laws of the State of Louisiana ("Campaign Finance Laws") required holders of enumerated public offices and candidates for those offices to submit, among other things, regular financial disclosure statements detailing their financial dealings. *See* La. Rev. Stat. 42:1124, *et seq.*

50. Under the Campaign Finance Laws, the position of Jefferson Parish Council member qualified as a "Tier 2" office. As such, **ROBERTS** was required to complete and file with the Louisiana Board of Ethics a "Tier 2" personal financial disclosure statement on or before

May 15 of each year he held office and by May 15 of the year following the termination of the holding of such office. *See* La. Rev. Stat. 42:1124.2.1.

51. The “Tier 2” personal financial statement **ROBERTS** was required to complete and submit required the disclosure of the following information, among others:

- a. Employment information for **ROBERTS** and his spouse;
- b. Positions with and interest in any businesses and non-profit organizations;
- c. Taxable income from state, political subdivisions, and gaming interests;
- d. Taxable income received from any other employment;
- e. Taxable income received from any business interests;
- f. Other taxable income in excess of \$1,000 from any one source;
- g. Investment holdings and securities; and
- h. Liabilities in excess of \$10,000 on the last day of the reporting period

B. THE SCHEME TO DEFRAUD:

Beginning at a time unknown, but not earlier than October 2013, and continuing through on or about September 18, 2017, in the Eastern District of Louisiana and elsewhere, the defendant, **CHRISTOPHER LORELL ROBERTS**, a resident of Jefferson Parish, Louisiana, did knowingly devise and intend to devise a scheme and artifice to defraud Company A and to obtain money and property by means of false and fraudulent pretenses, representations, and promises, well knowing at the time, that the pretenses, representations, and promises would be and were false when they were made.

C. MANNER AND MEANS:

52. It was part of the scheme and artifice to defraud that between not earlier than October 2013 and September 2017, on dozens of occasions **ROBERTS** caused transactions that resulted in funds belonging to Company A to be deposited into bank accounts under **ROBERTS'S** custody and control to be used subsequently for **ROBERTS'S** personal use and enjoyment without Company A's knowledge or authorization.

53. It was further part of the scheme and artifice to defraud that between not earlier than October 2013 and September 2017, **ROBERTS** cashed checks drawn on Company A's bank accounts with such funds to be used for **ROBERTS'S** personal use and enjoyment without Company A's knowledge or authorization.

54. It was further part of the scheme and artifice to defraud that **ROBERTS** used Company A's funds to pay personal expenses he incurred by using Company A's debit card, which drew on one or more of Company A's bank accounts, to pay for goods and services that benefitted him personally.

55. It was further part of the scheme and artifice to defraud that **ROBERTS** sought to disguise his behavior and to make the fraudulent transactions appear legitimate by various means, including the following:

- a. Writing and issuing checks drawn on Company A's bank accounts that contained false descriptions in the checks' memo lines;
- b. Writing and issuing checks drawn on Company A's bank accounts made payable to entities owned or controlled by **ROBERTS**, including CDS Enterprises and the West Bank Beacon, that purported to be related to legitimate expenditures or bill payments for Company A;

- c. Sending text messages containing false information about the reason for payments to Company A's owner, Person 2;
- d. Claiming that the payments were reimbursements for loans **ROBERTS** had personally made to Company A; and
- e. Claiming that the payments were reimbursements for Company A's expenses that **ROBERTS** had already paid for personally.

D. THE USE OF THE WIRES:

On or about the dates listed below, in the Eastern District of Louisiana and elsewhere, the defendant, **CHRISTOPHER LORELL ROBERTS**, for the purpose of executing and attempting to execute the aforesaid scheme and artifice to defraud and to obtain money, funds and property by means of false and fraudulent pretenses, representations and promises and attempting to do so, did knowingly transmit and cause to be transmitted in interstate commerce certain writings, signs, signals and sounds by means of wire communications from the Eastern District of Louisiana, namely from a bank account under the control of Company A, to locations outside the State of Louisiana, when he caused checks in the following amounts drawn on accounts located at Chase Bank under the custody and control of Company A to be deposited into bank accounts under **ROBERTS'S** control, after representing to Company A that the payments were for the purpose of repaying debts owed by Company A when, in fact, such funds were for **ROBERTS'S** personal use and to pay down debts incurred by **ROBERTS** personally that were unrelated to his employment with Company A or Company A's debts.

Count	Source Account	Check No.	Payee Name	Date Posted	Alleged Creditor of Company A	Check Memo Line	Amount
1	Chase x7150	5887	West Bank Beacon	3/7/16	Outfront Media	Outfront Billboard – March	\$2,119.73
2	Chase x3182	30574	Chris Roberts	3/18/16	Outfront Media	Spring Campaign Outfront Media on personal CC	\$1,989.00
3	Chase x7150	5983	West Bank Beacon	4/5/16	Outfront Media	Billboard	\$2,345.00
4	Chase x3182	30719	West Bank Beacon	5/13/16	Outfront Media	Billboard Outfront Media WB Expwy	\$1,989.00
5	Chase x3182	30702	The WB Beacon	7/18/16	Outfront Media	Billboard final WB Expwy	\$1,000.00
6	Chase x3182	20588	Westbank Beacon	5/15/14	Go Graphics	Buys bench advertising – May 2014	\$1,968.60
7	Chase x3182	20668	The West Bank Beacon	6/17/14	Go Graphics	Go Graphics Bus bench ads	\$1,968.60
8	Chase x3182	20684	The West Bank Beacon	7/18/14	Go Graphics	[left blank]	\$1,968.50
9	Chase x3182	20707	The West Bank Beacon	8/6/14	Go Graphics	[left blank]	\$1,968.50
10	Chase x3182	20934	WB Beacon	10/9/14	Go Graphics	Bus benches	\$1,959.00
11	Chase x7150	5813	Chris Roberts	1/19/16	Brightview	Refund wire transfer to Brickman	\$11,144.28

Count	Source Account	Check No.	Payee Name	Date Posted	Alleged Creditor of Company A	Check Memo Line	Amount
12	Chase x7150	5996	Chris Roberts	4/12/16	Westbank Lawnmower	Repair engine replacement WB lawnmower Dixie Chopper	\$3,934.59
13	Chase x3182	30216	Chris Roberts	3/25/15	Laurel Communications	Laurel Communication Invoice	\$2,850.00
14	Chase x7150	5985	Chris Roberts	4/7/16	IPFS	IPFS payment Daul Ins Premium charged to card	\$2,766.27
15	Chase x3182	30718	Chris Roberts	5/13/16	IPFS	Insurance – IPFS	\$2,270.00
16	Chase x7150	202137	Chris Roberts	12/2/16	IPFS	Insurance	\$2,500.00
17	Chase x7150	202136	WBB	12/19/16	IPFS	Insurance	\$2,200.00
18	Chase x7150	201687	Gulf Container, LLC	12/14/16	Gulf Container Repair Services	Deposit	\$1,500.00

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

COUNTS 19-21 (Amazon.com, Inc.)

(18 U.S.C. § 1343 – Wire Fraud)

A. AT ALL TIMES MATERIAL HEREIN:

56. The allegations of Paragraphs 1 through 55 are hereby realleged and incorporated herein in their entirety by reference.

57. Amazon.com, Inc. ("Amazon") was a multinational technology company headquartered in Seattle, Washington that focused on, among other things, e-commerce and retail sales.

58. Amazon offered many products for sale through its website, Amazon.com.

B. THE SCHEME TO DEFRAUD:

59. On or about the dates listed below, in the Eastern District of Louisiana and elsewhere, the defendant, **CHRISTOPHER LORELL ROBERTS**, for the purpose of executing and attempting to execute the aforesaid scheme and artifice to defraud and to obtain money, funds and property by means of false and fraudulent pretenses, representations and promises and attempting to do so, did knowingly transmit and cause to be transmitted in interstate commerce certain writings, signs, signals and sounds by means of wire communications from the Eastern District of Louisiana, namely from a Chase bank account under the control of Company A, to locations outside the State of Louisiana, when **ROBERTS** used Company A's debit card to purchase the items listed below unrelated to his employment with Company A and without the authorization or knowledge of Company A:

Count	Source Account	Date Ordered	Items Purchased	Amount
19	Chase x3182	April 2, 2015	Phantom 2 Visions Drone	\$1,174.99
20	Chase x3182	May 22, 2015	DJI Phantom 3 Professional Quadcopter Drone with 4K UHD Video	\$1,259.00
21	Chase x3182	January 25, 2017	Mavic Pro Portable Collapsible Mini Drone	\$999.00

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

COUNT 22 (Adler's)
(18 U.S.C. § 1343 – Wire Fraud)

A. AT ALL TIMES MATERIAL HEREIN:

60. The allegations of Paragraphs 1 through 55 are hereby realleged and incorporated herein in their entirety by reference.

61. Adler's was a company headquartered in New Orleans, Louisiana, that specialized in the retail sale of jewelry, watches, and gifts, including crystal.

62. On or about June 3, 2015, **ROBERTS** agreed to purchase a customized 2.01 carat, princess cut, halo diamond ring with a split shank and 84 additional diamonds surrounding the primary diamond ("engagement ring") for approximately \$16,000 from Adler's.

63. On or about June 3, 2015, **ROBERTS** paid for the ring with check number 6597, in the amount of \$16,000, which was drawn on JPEFCU account number x7524. At the time **ROBERTS** tendered the check number 6597 to Adler's, the JPEFCU account number x7524 lacked sufficient funds to cover the cost of the engagement ring.

64. On or about June 8, 2015, **ROBERTS** made deposits in the amount of approximately \$16,500 into his personal account at JPEFCU, account number x7524. The sources of the deposits were the following:

- a. Check number 1014, in the amount of \$9,500, drawn on the Iberia Bank account of The Committee to Elect Chris Roberts Jefferson Parish Council 2011;
- b. Check number 1017, in the amount of \$700, drawn on the Iberia Bank account of The Committee to Elect Chris Roberts Jefferson Parish Council 2011;
- c. Check number 1080, in the amount of \$2,900, drawn on the Chase Bank account of The West Bank Beacon;

- d. Check number 3023, in the amount of \$1,650, drawn on the FB&T account of CDS Enterprises; and
- e. Check number 5282, in the amount of \$1,750, drawn on the account of Company A.

65. After the checks totaling \$16,500 were deposited into **ROBERTS'S** JPEFCU account bearing account number x7524, sufficient funds existed to cover the check to Adler's, and the funds were transferred to Adler's bank account.

66. On or about July 4, 2015, **ROBERTS** became engaged to P.C. As part of the engagement, **ROBERTS** gave the engagement ring to P.C.

B. THE SCHEME TO DEFRAUD:

67. On or about June 8, 2015, in the Eastern District of Louisiana and elsewhere, the defendant, **CHRISTOPHER LORELL ROBERTS**, for the purpose of executing and attempting to execute the aforesaid scheme and artifice to defraud and to obtain money, funds and property by means of false and fraudulent pretenses, representations and promises and attempting to do so, did knowingly and willfully transmit and cause to be transmitted in interstate commerce certain writings, signs, signals and sounds by means of wire communications from the Eastern District of Louisiana, namely from the bank account for Company A at Chase Bank, to a location outside the State of Louisiana, when he caused a check in the amount of \$1,750, drawn on the bank account for Company A at Chase Bank to be provided to and deposited into **ROBERTS'S** personal bank account at JPEFCU, when such funds were used and intended to be used for **ROBERTS'S**

personal use, namely to buy an engagement ring from Adler's to give to P.C., unrelated to his employment with Company A and without the authorization or knowledge of Company A.

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

COUNT 23

(26 U.S.C. § 7201 – Tax Evasion - 2010)

A. AT ALL TIMES MATERIAL HEREIN:

68. The allegations of Paragraphs 1 through 55, 56 through 58, and 60 through 66 are hereby realleged and incorporated herein in their entirety by reference.

69. On or about November 18, 2000, **ROBERTS** married K.R.

70. On or about April 15, 2011, **ROBERTS** filed and caused to be filed with the Internal Revenue Service an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, for Tax Year 2010, which reported an estimated total tax liability of \$13,563 and taxes already paid in the amount of \$13,563, thereby informing the IRS that his taxes for Tax Year 2010 were paid in full.

71. In anticipation of a contested election in Fall 2015 for the at-large seat **ROBERTS** held on the Jefferson Parish Council, **ROBERTS**, in about September 2015, retained a certified public accountant (CPA 1) to prepare joint federal income tax returns (Form 1040) for himself and his spouse for Tax Years 2010, 2011, 2012, and 2013.

72. On or about September 15, 2015, **ROBERTS** filed and caused to be filed his personal federal income tax return, Form 1040, for Tax Year 2010. On the Form 1040, **ROBERTS** reported and caused to be reported that his and his spouse's joint total income was \$161,948 and amount of tax due was \$20,808 for Tax Year 2010.

73. CPA 1 relied on information **ROBERTS** provided to him to prepare the Forms 1040 for tax years 2010, 2011, 2012, and 2013.

74. On or about November 16, 2011, **ROBERTS** reported income from multiple sources, including CDS Enterprises and the West Bank Beacon on his 2010 Tier 2 Personal Financial Disclosure Form.

75. On or about January 12, 2017, federal law enforcement authorities served a grand jury subpoena on **ROBERTS** that requested, among other things, “tax documents[,] including all items used in the preparation of [his] U.S. Individual Income Tax Returns, Form 1040” for the time period January 1, 2009 through December 31, 2015. By receiving the subpoena, **ROBERTS** was notified of the federal criminal investigation into his conduct, including actions related to his reporting of taxable income on his federal income tax returns.

76. On or about March 29, 2017, special agents with the Federal Bureau of Investigation and Internal Revenue Service – Criminal Investigations met with **ROBERTS** and his legal counsel, further putting **ROBERTS** on notice of the federal criminal investigation into his conduct, including actions related to his reporting of taxable income on his federal income tax returns. During the meeting, **ROBERTS** told the agents, among other things, that he believed the IRS would owe him money when all his returns were filed because each return would entitle him to a refund.

77. After being made aware of the federal criminal investigation into his conduct, **ROBERTS** retained CPA 2.

78. On or about May 8, 2018, after being made aware of the federal criminal investigation into his conduct, **ROBERTS** filed and caused to be filed an amended personal federal

income tax return, Form 1040X, for Tax Year 2010. On the Form 1040X, **ROBERTS** reported and caused to be reported that his and his spouse's joint total income was \$339,617, the amount of tax due was \$35,994, and the amount of tax they still owed was \$22,431 for Tax Year 2010.

B. THE CRIME:

Beginning on or before April 15, 2011, and continuing through at least on or about May 8, 2018, in the Eastern District of Louisiana and elsewhere, the defendant, **CHRISTOPHER LORELL ROBERTS**, a resident of Jefferson Parish, Louisiana, willfully attempted to evade and defeat substantial income tax due and owing by him and his spouse to the United States of America, for Tax Year 2010, by committing the following affirmative acts, among others:

(a) Causing the filing with the Internal Revenue Service of an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, that falsely estimated his tax liability and his tax owed;

(b) Providing his tax preparer false and incomplete information about his income and expenses; and

(c) Preparing and causing to be prepared, signing and causing to be signed, and filing and causing to be filed with the Internal Revenue Service, a false and fraudulent United States Individual Tax Return, Form 1040, which understated his joint taxable income and amount of tax due and owing for Tax Year 2010, thereby resulting in substantial additional tax due and owing to the United States of America.

All in violation of Title 26, United States Code, Section 7201.

COUNT 24

(26 U.S.C. § 7201 – Tax Evasion - 2011)

A. AT ALL TIMES MATERIAL HEREIN:

79. The allegations of Paragraphs 1 through 55, 56 through 58, 60 through 66, and 68 through 78 are hereby realleged and incorporated herein in their entirety by reference.

80. On or about April 15, 2012, **ROBERTS** filed and caused to be filed with the Internal Revenue Service an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, for Tax Year 2011, which reported an estimated total tax liability of \$20,000 and taxes already paid in the amount of \$21,478.67, thereby informing the IRS that he overpaid his Tax Year 2011 liability and was due a refund.

81. On or about February 19, 2013, **ROBERTS** reported income from multiple sources, including CDS Enterprises and the West Bank Beacon on his 2011 Tier 2 Personal Financial Disclosure Form.

82. On or about September 15, 2015, **ROBERTS** filed and caused to be filed his personal federal income tax return, Form 1040, for Tax Year 2011. On the Form 1040, **ROBERTS** reported and caused to be reported that his and his spouse's joint total income was \$200,406 and amount of tax due was \$32,240 for Tax Year 2011.

83. On or about May 8, 2018, after being made aware of the federal criminal investigation into his conduct, **ROBERTS** filed and caused to be filed an amended personal federal income tax return, Form 1040X, for Tax Year 2011. On the Form 1040X, **ROBERTS** reported and caused to be reported that his and his spouse's joint total income was \$526,976, the amount of tax due was \$47,305, and the amount of tax they still owed was \$25,326 for Tax Year 2011.

B. THE CRIME:

Beginning on or before April 15, 2012, and continuing through at least on or about May 8, 2018, in the Eastern District of Louisiana and elsewhere, the defendant, **CHRISTOPHER LORELL ROBERTS**, a resident of Jefferson Parish, Louisiana, willfully attempted to evade and defeat substantial income tax due and owing by him and his spouse to the United States of America, for the Tax Year 2011, by committing the following affirmative acts, among others:

(a) Causing the filing with the Internal Revenue Service of an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, that falsely estimated his tax liability and his tax owed;

(b) Providing his tax preparer false and incomplete information about his income and expenses; and

(c) Preparing and causing to be prepared, signing and causing to be signed, and filing and causing to be filed with the Internal Revenue Service, a false and fraudulent United States Individual Tax Return, Form 1040, which understated his joint taxable income and amount of tax due and owing for Tax Year 2011, thereby resulting in substantial additional tax due and owing to the United States of America.

All in violation of Title 26, United States Code, Section 7201.

COUNT 25

(26 U.S.C. § 7201 – Tax Evasion - 2012)

A. AT ALL TIMES MATERIAL HEREIN:

84. The allegations of Paragraphs 1 through 55, 56 through 58, 60 through 66, and 68 through 78 are hereby realleged and incorporated herein in their entirety by reference.

85. On or about April 15, 2013, **ROBERTS** filed and caused to be filed with the Internal Revenue Service an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, for Tax Year 2012, which reported an estimated total tax liability of \$25,436 and taxes already paid in the amount of \$25,436, thereby informing the IRS that his taxes for Tax Year 2012 were paid in full.

86. On or about November 20, 2013, **ROBERTS** reported income from multiple sources, including CDS Enterprises and the West Bank Beacon on his 2012 Tier 2 Personal Financial Disclosure Form.

87. On or about September 17, 2015, **ROBERTS** filed and caused to be filed his personal federal income tax return, Form 1040, for Tax Year 2012. On the Form 1040, **ROBERTS** reported and caused to be reported that his and his spouse's joint total income was \$224,112 and amount of tax due was \$25,823 for Tax Year 2012.

88. In about May 2018, after being made aware of the federal criminal investigation into his conduct, **ROBERTS** caused CPA 2 to be prepare an amended personal federal income tax return, Form 1040X, for Tax Year 2012. Based on the materials provided by **ROBERTS**, CPA 2 prepared a Form 1040X that reported that the joint total income of **ROBERTS** and **ROBERTS'S** spouse was \$383,555, the amount of tax due was \$46,927, and the amount of tax they still owed was \$21,491 for Tax Year 2012. CPA 2 gave **ROBERTS** the Form 1040X for Tax Year 2012 to file.

B. THE CRIME:

Beginning on or before April 15, 2013, and continuing through at least on or about May 8, 2018, in the Eastern District of Louisiana and elsewhere, the defendant, **CHRISTOPHER**

LORELL ROBERTS, a resident of Jefferson Parish, Louisiana, willfully attempted to evade and defeat substantial income tax due and owing by him and his spouse to the United States of America, for the Tax Year 2012, by committing the following affirmative acts, among others:

(a) Causing the filing with the Internal Revenue Service of an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, that falsely estimated his tax liability and his tax owed;

(b) Providing his tax preparer false and incomplete information about his income and expenses; and

(c) Preparing and causing to be prepared, signing and causing to be signed, and filing and causing to be filed with the Internal Revenue Service, a false and fraudulent United States Individual Tax Return, Form 1040, which understated his joint taxable income and amount of tax due and owing for Tax Year 2012, thereby resulting in substantial additional tax due and owing to the United States of America.

All in violation of Title 26, United States Code, Section 7201.

COUNT 26

(26 U.S.C. § 7201 – Tax Evasion - 2013)

A. AT ALL TIMES MATERIAL HEREIN:

89. The allegations of Paragraphs 1 through 55, 56 through 58, 60 through 66, and 68 through 78 are hereby realleged and incorporated herein in their entirety by reference.

90. On or about April 15, 2014, **ROBERTS** filed and caused to be filed with the Internal Revenue Service an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, for Tax Year 2013, which reported an estimated total tax liability

of \$30,000 and taxes already paid in the amount of \$30,000, thereby informing the IRS that his taxes for Tax Year 2013 were paid in full.

91. On or about April 27, 2015, **ROBERTS** reported income from multiple sources, including CDS Enterprises, the West Bank Beacon, and Company A on his 2013 Tier 2 Personal Financial Disclosure Form.

92. On or about September 14, 2015, **ROBERTS** filed and caused to be filed his personal federal income tax return, Form 1040, for Tax Year 2013. On the Form 1040, **ROBERTS** reported and caused to be reported that his and his spouse's joint total income was \$188,759 and amount of tax due was \$23,147 for Tax Year 2013.

93. On or about June 11, 2018, after being made aware of the federal criminal investigation into his conduct, **ROBERTS** filed and caused to be filed an amended personal federal income tax return, Form 1040X, for Tax Year 2013. On the Form 1040X, **ROBERTS** reported and caused to be reported that his and his spouse's joint total income was \$568,957, the amount of tax due was \$78,273, and the amount of tax they still owed was \$48,165 for Tax Year 2013.

B. THE CRIME:

Beginning on or before April 15, 2014, and continuing through at least on or about June 11, 2018, in the Eastern District of Louisiana and elsewhere, the defendant, **CHRISTOPHER LORELL ROBERTS**, a resident of Jefferson Parish, Louisiana, willfully attempted to evade and defeat substantial income tax due and owing by him and his spouse to the United States of America, for the Tax Year 2013, by committing the following affirmative acts, among others:

(a) Causing the filing with the Internal Revenue Service of an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, that falsely estimated his tax liability and his tax owed;

(b) Providing his tax preparer false and incomplete information about his income and expenses; and

(c) Preparing and causing to be prepared, signing and causing to be signed, and filing and causing to be filed with the Internal Revenue Service, a false and fraudulent United States Individual Tax Return, Form 1040, which understated his joint taxable income and amount of tax due and owing for Tax Year 2013, thereby resulting in substantial additional tax due and owing to the United States of America.

All in violation of Title 26, United States Code, Section 7201.

COUNT 27

(26 U.S.C. § 7201 – Tax Evasion - 2014)

A. AT ALL TIMES MATERIAL HEREIN:

94. The allegations of Paragraphs 1 through 55, 56 through 58, 60 through 66, and 68 through 78 are hereby realleged and incorporated herein in their entirety by reference.

95. On or about April 15, 2015, **ROBERTS** filed and caused to be filed with the Internal Revenue Service an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, for Tax Year 2014, which reported an estimated total tax liability of \$42,000 and taxes already paid in the amount of \$26,000. **ROBERTS** reported that payment for the outstanding tax liability, \$16,000, was included with the request for an automatic extension, but he did not include any additional tax payment.

96. On or about May 3, 2016, **ROBERTS** reported income from multiple sources, including CDS Enterprises, the West Bank Beacon, and Company A on his 2014 Tier 2 Personal Financial Disclosure Form.

97. On or about June 25, 2018, after being made aware of the federal criminal investigation into his conduct, **ROBERTS** filed and caused to be filed his personal federal income tax return, Form 1040, for Tax Year 2014. On the Form 1040, **ROBERTS** reported and caused to be reported that his and his spouse's joint total income was \$594,984, amount of tax due was \$65,963, and the amount of tax they still owed was \$34,198 for Tax Year 2014.

B. THE CRIME:

Beginning on or before April 15, 2015, and continuing through at least on or about June 25, 2018, in the Eastern District of Louisiana and elsewhere, the defendant, **CHRISTOPHER LORELL ROBERTS**, a resident of Jefferson Parish, Louisiana, willfully attempted to evade and defeat substantial income tax due and owing by him and his spouse to the United States of America, for the Tax Year 2014, by committing the following affirmative acts, among others:

(a) Causing the filing with the Internal Revenue Service of an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, that falsely estimated his tax liability and tax owed and falsely indicated a payment toward his tax liability;

(b) Providing CPA 2 false and incomplete information about his income and expenses; and

(c) Preparing and causing to be prepared, signing and causing to be signed, and filing and causing to be filed with the Internal Revenue Service, a false and fraudulent United States Individual Tax Return, Form 1040, which understated his joint taxable income and amount of tax

due and owing for Tax Year 2014, thereby resulting in substantial additional tax due and owing to the United States of America.

All in violation of Title 26, United States Code, Section 7201.

COUNT 28

(26 U.S.C. § 7201 – Tax Evasion - 2015)

A. AT ALL TIMES MATERIAL HEREIN:

98. The allegations of Paragraphs 1 through 55, 56 through 58, 60 through 66, and 68 through 78 are hereby realleged and incorporated herein in their entirety by reference.

99. On or about July 2, 2015, **ROBERTS** and K.R. divorced.

100. On or about April 15, 2016, **ROBERTS** filed and caused to be filed with the Internal Revenue Service an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, for Tax Year 2015, which reported an estimated total tax liability of \$0 and taxes already paid in the amount of \$0, thereby informing the IRS that he incurred no tax liability for Tax Year 2015.

101. On or about June 26, 2018, after being made aware of the federal criminal investigation into his conduct, **ROBERTS** filed and caused to be filed his personal federal income tax return, Form 1040, for Tax Year 2015. On the Form 1040, **ROBERTS** reported and caused to be reported that his total income was \$584,661 the amount of tax due was \$80,473, and the amount of tax he still owed was \$48,156 for Tax Year 2015.

102. **ROBERTS** did not file a 2015 Tier 2 Personal Financial Disclosure Form.

B. THE CRIME:

Beginning on or before April 15, 2016, and continuing through at least on or about June 26, 2018, in the Eastern District of Louisiana and elsewhere, the defendant, **CHRISTOPHER**

LORELL ROBERTS, a resident of Jefferson Parish, Louisiana, willfully attempted to evade and defeat substantial income tax due and owing by him to the United States of America, for the Tax Year 2015, by committing the following affirmative acts, among others:

(a) Causing the filing with the Internal Revenue Service of an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, that falsely estimated his tax liability and his tax owed;

(b) Providing CPA 2 false and incomplete information about his income and expenses; and

(c) Preparing and causing to be prepared, signing and causing to be signed, and filing and causing to be filed with the Internal Revenue Service, a false and fraudulent United States Individual Tax Return, Form 1040, which understated his joint taxable income and amount of tax due and owing for Tax Year 2015, thereby resulting in substantial additional tax due and owing to the United States of America.

All in violation of Title 26, United States Code, Section 7201.

COUNT 29

(26 U.S.C. § 7201 – Tax Evasion - 2016)

A. AT ALL TIMES MATERIAL HEREIN:

103. The allegations of Paragraphs 1 through 55, 56 through 58, 60 through 66, 68 through 78, and 99 are hereby realleged and incorporated herein in their entirety by reference.

104. On or about April 15, 2017, **ROBERTS** filed and caused to be filed with the Internal Revenue Service an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, for Tax Year 2016, which reported an estimated total tax liability of \$32,502 and taxes already paid in the amount of \$32,502, thereby informing the IRS that his taxes for Tax Year 2016 were paid in full.

105. On or about October 16, 2017, after being made aware of the federal criminal investigation into his conduct, **ROBERTS** filed and caused to be filed his personal federal income tax return, Form 1040, for Tax Year 2016. On the Form 1040, **ROBERTS** reported and caused to be reported that his total income was \$430,193, amount of tax due was \$43,524, and amount of tax he still owed was \$11,022 for Tax Year 2016. **ROBERTS** reported and caused to be reported that his income from Company A was \$2,250 in Tax Year 2016.

106. On or about November 13, 2017, **ROBERTS** reported income from multiple sources, including CDS Enterprises, the West Bank Beacon, and Company A on his 2016 Tier 2 Personal Financial Disclosure Form (Amended). **ROBERTS** reported that his income from Company A was between \$25,000 and \$100,000.

107. In about June 2018, after being made aware of the federal criminal investigation into his conduct, **ROBERTS** caused CPA 2 to be prepare an amended personal federal income tax return, Form 1040X, for Tax Year 2016. Based on the materials provided by **ROBERTS**, CPA 2 prepared a Form 1040X that reported that **ROBERTS'S** total income was \$528,724, the amount of tax due was \$88,855, and the amount of tax he still owed was \$56,353 for Tax Year 2016. CPA 2 gave **ROBERTS** the Form 1040X for Tax Year 2016 to file.

B. THE CRIME:

Beginning on or before April 15, 2017, and continuing through at least on or about June 21, 2018, in the Eastern District of Louisiana and elsewhere, the defendant, **CHRISTOPHER LORELL ROBERTS**, a resident of Jefferson Parish, Louisiana, willfully attempted to evade and defeat substantial income tax due and owing by him to the United States of America, for the Tax Year 2016, by committing the following affirmative acts, among others:

(a) Causing the filing with the Internal Revenue Service of an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, Form 4868, that falsely estimated his tax liability and his tax owed;

(b) Providing CPA 2 false and incomplete information about his income and expenses; and

(c) Preparing and causing to be prepared, signing and causing to be signed, and filing and causing to be filed with the Internal Revenue Service, a false and fraudulent United States Individual Tax Return, Form 1040, which understated his joint taxable income and amount of tax due and owing for Tax Year 2016, thereby resulting in substantial additional tax due and owing to the United States of America.

All in violation of Title 26, United States Code, Section 7201.

NOTICE OF WIRE FRAUD FORFEITURE

1. The allegations of Counts 1-22 of this Indictment are realleged and incorporated by reference as though set forth fully herein for the purpose of alleging forfeiture to the United States of America pursuant to the provisions of Title 18, United States Code, Sections 1343 and 981(a)(1)(C), made applicable through Title 28, United States Code, Section 2461(c).

2. As a result of the offenses alleged in Counts 1-22, **CHRISTOPHER LORELL ROBERTS**, shall forfeit to the United States pursuant to Title 18, United States Code, Section 981(a)(1)(C), made applicable through Title 28, United States Code, Section 2461(c), any and all property, real or personal, which constitutes or is derived from proceeds traceable to violations of Title 18, United States Code, Sections 1343, including but not limited to:

- a. At least \$53,624.06 in United States Currency and all interest and proceeds traceable thereto.

- b. The government specifically provides notice of its intent to seek a personal money judgment against the defendant in the amount of the fraudulently-obtained proceeds.

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

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- 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 subdivided without difficulty;

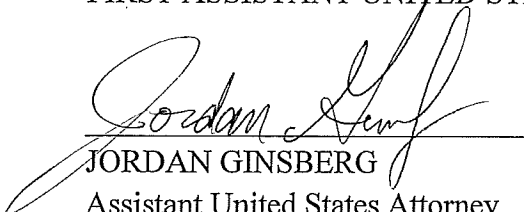
it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of said defendants up to the value of the above forfeitable property.

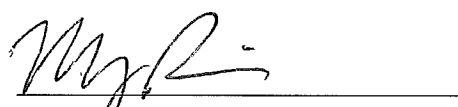
All in violation of Title 18, United States Code, Sections 1343 and 981(a)(1)(C), made applicable through Title 28, United States Code, Section 2461(c).

A TRUE BILL:


FOREPERSON

MICHAEL SIMPSON
FIRST ASSISTANT UNITED STATES ATTORNEY


JORDAN GINSBERG
Assistant United States Attorney
Illinois Bar No. 6282956


MYLES RANIER
Assistant United States Attorney
Louisiana Bar No. 30029

New Orleans, Louisiana
May 9, 2019