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UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION

UNITED STATES OF AMERICA

v. CASE NO. 3:26-cr-155-JEP-LLL
18 U.S.C. §§ 286, 287
(Conspiracy to File False Claims and Filing False Claims for Refund)

CANDIA V. WILLIAMS,
a/k/a "Candia Vanessa Williams,"
a/k/a "Candia Vanessa Rhodes,"
a/k/a "Vanessa,"
a/k/a "Wisdom Shield El," and
PAUL M. MURRAY

INDICTMENT

The Grand Jury charges:

COUNT ONE
(Conspiracy to File False Claim for Refund)

Beginning on an unknown date, but no later than on or about May 7, 2020, and continuing through on or about March 2, 2022, in the Middle District of Florida and elsewhere, the defendants,

CANDIA V. WILLIAMS,
a/k/a "Candia Vanessa Williams,"
a/k/a "Candia Vanessa Rhodes,"
a/k/a "Vanessa,"
a/k/a "Wisdom Shield El," and
PAUL M. MURRAY,

agreed, combined, and conspired with each other and others known and unknown to the grand jury, to intentionally defraud the United States by obtaining and aiding to obtain the payment and allowance of a materially false, fictitious, and fraudulent claim on behalf of themselves and others by submitting a false claim, which they knew was false, for an income tax refund with the United States Department of Treasury through the Internal Revenue Service.

The manner and means by which the conspiracy was carried out, and the overt acts committed in furtherance of it, included, in part, the following:

1. On or about May 7, 2020, the conspirators made and presented, and caused to be made and presented, to the United States, a claim for a fraudulent tax refund in the amount of $1,215,767 with the knowledge that such claim was false, fictitious, and fraudulent.

2. The conspirators made the false claim by submitting electronically, in the name of PM Security Trust, a 2019 U.S. Income Tax Return for Estates and Trusts, Form 1041, and a 2019 U.S. Estate or Trust Declaration for an IRS e-file Return, Form 8453-FE, to the United States Department of the Treasury through the Internal Revenue Service.

3. The Form 1041 and Form 8453-FE submitted by the conspirators listed PAUL M. MURRAY as the trustee of PM Security Trust.

4. As a mailing address, the Form 1041 submitted by the conspirators listed a post office box controlled by CANDIA V. WILLIAMS in Jacksonville, Florida.

5. To expedite the payment of the false claim, PAUL M. MURRAY repeatedly called the Internal Revenue Service, including on or about July 24, 2020,

when he and "Vanessa" spoke with an Internal Revenue Service representative.

6. On or about July 20, 2021, the conspirators' false claim caused the United States Treasury to issue to PM Security Trust a refund check in the amount of $1,263,052.03, which was sent to the post office box controlled by CANDIA V. WILLIAMS in Jacksonville, Florida.

7. On or about July 30, 2021, PAUL M. MURRAY opened a checking account on behalf of PM Security Trust, listing as the mailing address the same post office box controlled by CANDIA V. WILLIAMS in Jacksonville, Florida. The PM Security Trust checking account number ended in 5831.

8. Also on or about July 30, 2021, PAUL M. MURRAY deposited the $1,263,052.03 refund check into the PM Security Trust checking account.

9. On or about August 12, 2021, PAUL M. MURRAY caused a $230,000 wire transfer to be made from the PM Security Trust checking account to a checking account controlled by CANDIA V. WILLIAMS, specifically an account in the name of Candia Vanessa Williams Trust with an account number ending in 5570.

10. The Internal Revenue Service levied certain bank accounts controlled by PAUL M. MURRAY in an effort to recover the proceeds of the conspirators' false claim, and in response, on or about March 2, 2022, PAUL M. MURRAY sent correspondence to the Internal Revenue Service. His correspondence demanded certain payments and again listed PM Security Trust's address as the post office box controlled by CANDIA V. WILLIAMS in Jacksonville, Florida.

In violation of 18 U.S.C. § 286.

COUNT TWO
(False Claim for Refund)

On or about July 23, 2021, in the Middle District of Florida, the defendant,

CANDIA V. WILLIAMS,
a/k/a "Candia Vanessa Williams,"
a/k/a "Candia Vanessa Rhodes,"
a/k/a "Vanessa,"
a/k/a "Wisdom Shield El,"

made and presented, and caused to be made and presented, to the United States a claim for payment of a fraudulent tax refund in the amount of $4,854,925 with the knowledge that such claim was false, fictitious, and fraudulent. The defendant intentionally made the materially false claim, which she knew was false, by submitting a 2019 U.S. Income Tax Return for Estates and Trusts, Form 1041, with fictitious Forms 1099-A, Acquisition or Abandonment of Secured Property, to the United States Department of the Treasury through the Internal Revenue Service.

In violation of 18 U.S.C. § 287.

COUNT THREE
(False Claim for Refund)

On or about August 23, 2021, in the Middle District of Florida, the defendant,

CANDIA V. WILLIAMS,
a/k/a "Candia Vanessa Williams,"
a/k/a "Candia Vanessa Rhodes,"
a/k/a "Vanessa,"
a/k/a "Wisdom Shield El,"

made and presented, and caused to be made and presented, to the United States a claim for payment of a fraudulent tax refund in the amount of $35,180,000 with the knowledge that such claim was false, fictitious, and fraudulent. The defendant intentionally made the materially false claim, which she knew was false, by submitting a 2019 Amended U.S. Individual Income Tax Return, Form 1040-X, with fictitious Forms 1099-A, Acquisition or Abandonment of Secured Property, to the United States Department of the Treasury through the Internal Revenue Service.

In violation of 18 U.S.C. § 287.

COUNT FOUR
(False Claim for Refund)

On or about September 2, 2022, in the Middle District of Florida, the defendant,

CANDIA V. WILLIAMS,
a/k/a "Candia Vanessa Williams,"
a/k/a "Candia Vanessa Rhodes,"
a/k/a "Vanessa,"
a/k/a "Wisdom Shield El,"

made and presented, and caused to be made and presented, to the United States a claim for payment of a fraudulent tax refund in the amount of $90,000,000 with the knowledge that such claim was false, fictitious, and fraudulent. The defendant intentionally made the materially false claim, which she knew was false, by submitting a 2021 U.S. Individual Income Tax Return, Form 1040, with fictitious Forms W-4, Employee's Withholding Certificate, to the United States Department of the Treasury through the Internal Revenue Service.

In violation of 18 U.S.C. § 287.

A TRUE BILL,

Foreperson

GREGORY W. KEHOE
United States Attorney

By: ______________________________
MICHAEL J. COOLICAN
Assistant United States Attorney

By: Rachel Lasry for
ILIANYS RIVERA MIRANDA
Assistant United States Attorney
Criminal Chief, North

FORM OBD-34
7/16/26 Revised

No.

UNITED STATES DISTRICT COURT
Middle District of Florida
Jacksonville Division

THE UNITED STATES OF AMERICA

vs.

CANDIA V. WILLIAMS
a/k/a "Candia Vanessa Williams,"
a/k/a "Candia Vanessa Rhodes,"
a/k/a "Vanessa,"
a/k/a "Wisdom Shield El," and
PAUL M. MURRAY

INDICTMENT

Violations: 18 U.S.C. §§ 286 and 287

A true bill

Filed in open court this 22nd day
of July, 2026.

BJNoble
Clerk

Bail $________________