

FILED IN OPEN COURT

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION

1-5-2022
CLERK, U. S. DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE, FLORIDA

UNITED STATES OF AMERICA

v.

Case No. 3:22-cr-1-BJD-JBT
26 U.S.C. § 7202

BRENT BROWN

INDICTMENT

The Grand Jury charges:

COUNTS ONE THROUGH SEVENTEEN

A. Introduction

At all times material to this Indictment:

1. Latitude 360, Inc. (hereinafter "Latitude 360") was a corporation doing business in Jacksonville, Florida, within the Middle District of Florida.

Latitude 360 was incorporated by the defendant in or about January 2014. Under the umbrella of Latitude 360, the defendant operated the subsidiaries Latitude 360 Jacksonville LLC (hereinafter "L360 Jacksonville"), Latitude 360 Indianapolis LLC (hereinafter, "L360 Indianapolis), Latitude 360 Pittsburgh LLC (hereinafter, "L360 Pittsburgh"), and Latitude 360 Albany LLC (hereinafter, "L360 Albany"), referred to collectively as the "Latitude Subsidiaries."

2. The defendant exercised control over the business affairs of Latitude 360 and the Latitude Subsidiaries, including the exclusive authority to determine the use of funds controlled by Latitude 360 and the Latitude Subsidiaries.

3. The Latitude Subsidiaries withheld taxes from employees' wages, including federal income taxes and Federal Insurance Contributions Act ("FICA") taxes (hereinafter "payroll taxes").

4. Latitude 360 and the Latitude Subsidiaries were required to make deposits of the payroll taxes to the Internal Revenue Service on a periodic basis and were required to file, following the end of each calendar quarter, an Employer's Quarterly Federal Income Tax Return (Form 941) setting forth the total amount of wages and other compensation subject to withholding, the total amount of income tax withheld, the total amount of FICA taxes due, and the total tax deposits.

5. The defendant was a "responsible person," that is, he had the corporate responsibility to collect and pay over payroll taxes on behalf of Latitude 360 and the Latitude Subsidiaries.

6. The defendant caused each of the Latitude Subsidiaries to file an Employer's Quarterly Federal Income Tax Return (Form 941) for each quarter accurately reflecting the payroll taxes due for the quarter but the defendant failed to pay over and caused each of the Latitude Subsidiaries to fail to pay over the full payroll taxes due as reflected in the tax returns.

B. Charges

7. On or about the dates set forth below, in Duval County, in the Middle District of Florida, the defendant,

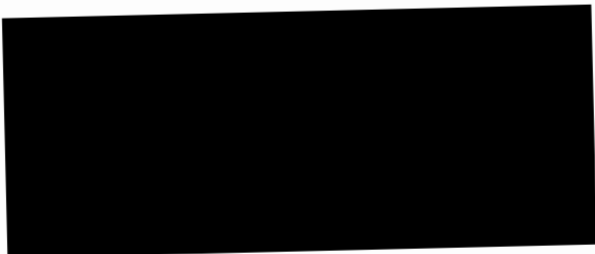
BRENT BROWN,

willfully failed to pay over to the Internal Revenue Service federal income taxes and FICA taxes deducted and collected from the wages of the employees of the Latitude Subsidiaries during the quarters set forth below, which taxes were due and owing to the United States of America in the approximate amounts set forth below, as follows:

Count	Entity	Quarter Ending	Tax Payment Due	Amount Due
ONE	L360 Jacksonville	March 31, 2015	April 30, 2015	\$74,903
TWO	L360 Indianapolis	March 31, 2015	April 30, 2015	\$49,448
THREE	L360 Pittsburgh	March 31, 2015	April 30, 2015	\$62,056
FOUR	L360 Albany	March 31, 2015	April 30, 2015	\$3512
FIVE	L360 Jacksonville	June 30, 2015	July 31, 2015	\$173,288
SIX	L360 Indianapolis	June 30, 2015	July 31, 2015	\$113,171
SEVEN	L360 Pittsburgh	June 30, 2015	July 31, 2015	\$130,267
EIGHT	L360 Albany	June 30, 2015	July 31, 2015	\$9097
NINE	L360 Jacksonville	September 30, 2015	October 31, 2015	\$80,253
TEN	L360 Indianapolis	September 30, 2015	October 31, 2015	\$43,725
ELEVEN	L360 Pittsburgh	September 30, 2015	October 31, 2015	\$47,409
TWELVE	L360 Albany	September 30, 2015	October 31, 2015	\$5609

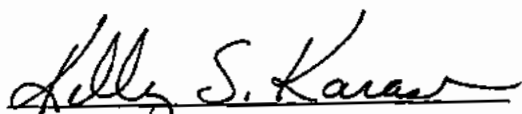
Count	Entity	Quarter Ending	Tax Payment Due	Amount Due
THIRTEEN	L360 Jacksonville	December 31, 2015	January 31, 2016	\$146,819
FOURTEEN	L360 Indianapolis	December 31, 2015	January 31, 2016	\$89,872
FIFTEEN	L360 Pittsburgh	December 31, 2015	January 31, 2016	\$115,417
SIXTEEN	L360 Albany	December 31, 2015	January 31, 2016	\$209
SEVENTEEN	L360 Pittsburgh	March 31, 2016	April 30, 2016	\$30,122

All in violation of 26 U.S.C. § 7202.



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By: 
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Assistant United States Attorney

By: 
KELLY S. KARASE
Assistant United States Attorney
Deputy Chief, Jacksonville Division

UNITED STATES DISTRICT COURT
Middle District of Florida
Jacksonville Division

THE UNITED STATES OF AMERICA

vs.

BRENT BROWN

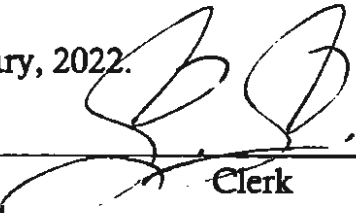
INDICTMENT

Violations: 26 U.S.C. § 7202

A true bill



Filed in open court this 5th day
of January, 2022.


Clerk

Bail \$ _____