

**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF FLORIDA
PENSACOLA DIVISION**

UNITED STATES OF AMERICA

v.

INDICTMENT

BENELL ENGLISH
_____ /

3:18cr14/RV

THE GRAND JURY CHARGES:

COUNTS ONE THROUGH EIGHTEEN

A. INTRODUCTION

1. Defendant **BENELL ENGLISH** worked as a tax return preparer at Select Tax Service, which was a tax return preparation business located in Pensacola, Florida.

2. The Internal Revenue Service (“IRS”) was a bureau within the United States Department of the Treasury (“Treasury”) and an agency of the government of the United States. The IRS was responsible for the administration and enforcement of Title 26 of the United States Code (“Internal Revenue Code”).

3. Included within the governmental functions of the IRS were the responsibility and authority to ascertain, compute, assess, and collect taxes (“revenue”) and to conduct related investigations, examinations, audits, and

Returned in open court pursuant to Rule 6(f)

February 27, 2018

Date

[Signature]

United States Magistrate Judge

enforcement actions. The governmental functions of the IRS also included the responsibility and authority to investigate fraudulent activity related to the income tax refund process, to obtain the repayment of any such fraudulently disbursed tax refunds, and to seek penalties against those responsible for such fraud.

4. IRS Form Schedule A was used to report itemized deductions that, if totaled above a certain amount, would reduce the amount of an individual's taxable income. Some categories of expenses that could be reported on a Schedule A were charitable donations, medical expenses, sales tax, and certain interest payments.

5. IRS Form Schedule C was used to report profit or loss from a business operated or a profession practiced as a sole proprietor based on the income earned and expenses paid by the business. An activity qualified as a business if an individual's primary purpose for engaging in the activity was for income or profit, and the individual was involved in the activity with continuity and regularity.

6. The IRS had special rules for reporting household employee income ("HSH income") earned by certain household employees, such as babysitters and nannies. HSH income was often self-reported at the discretion of the employees, as the IRS did not require employers of said employees to provide Forms W-2 for HSH income below a certain threshold.

B. THE CHARGE

On or about the dates listed below, in the Northern District of Florida, the defendant,

BENELL ENGLISH,

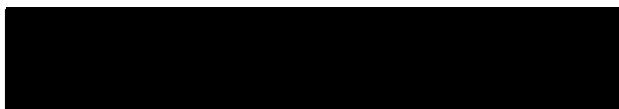
did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation under, and in connection with a matter arising under, the internal revenue laws, of a United States Individual Income Tax Return, Form 1040, which return was fraudulent and false as to a material matter, in that the filed return, as set forth below, falsely represented the taxpayer's Schedule A itemized deductions, Schedule C losses, Schedule C profits, and HSH income, where the defendant knew such representations and claims to be false:

Count	Taxpayer(s)	Calendar Year	Filing Date	Falsely Reported Items
1	F.R., H.R.	2012	02/22/2013	Schedule A deductions Schedule C loss
2	F.R., H.R.	2013	02/25/2014	Schedule C loss
3	F.R., H.R.	2014	02/20/2015	Schedule A deductions Schedule C loss
4	F.R., H.R.	2015	02/15/2016	Schedule C loss
5	A.F.	2013	02/14/2014	Schedule C loss
6	A.F.	2014	01/31/2015	Schedule C loss
7	A.F.	2015	02/22/2016	Schedule C loss
8	M.A.	2012	02/01/2013	Schedule C loss
9	M.A.	2013	02/07/2014	Schedule C loss
10	M.A.	2014	01/26/2015	Schedule C loss

11	M.A.	2015	01/27/2016	Schedule C loss
12	M.A.	2016	01/28/2017	Schedule C loss
13	J.K., E.K.	2014	01/10/2015	Schedule C loss
14	T.G.	2014	01/09/2015	Schedule C loss
15	T.G.	2015	01/07/2016	HSH income
16	R.B.	2013	02/04/2014	Schedule C profit
17	F.H.	2012	04/11/2013	HSH income
18	F.H.	2013	01/22/2014	Schedule C profit

In violation of Title 26, United States Code, Section 7206(2).


A TRUE BILL:



FOREPERSON

27 Feb 2018

DATE


CHRISTOPHER P. CANOVA
United States Attorney


ALICIA H. FORBES
Assistant United States Attorney