

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

UNITED STATES OF AMERICA

v.

KENNETH ALEXANDER
_____ /

**SEALED
INDICTMENT**

4:18cr36-MW

THE GRAND JURY CHARGES:

COUNTS ONE THROUGH NINE

A. INTRODUCTION

At all times material to this Indictment:

1. Defendant **KENNETH ALEXANDER** was the sole shareholder of Wizard Business Center (WBC), a tax preparation business located in Tallahassee, Florida. Defendant **KENNETH ALEXANDER** prepared, and assisted in the preparation of, tax returns at WBC.

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 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 and unreimbursed employee expenses.

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. IRS Form Schedule E was used to report income or loss from rental real estate, royalties, partnerships, S corporations, estates, trusts, and residual interests from Real Estate Mortgage Investment Conduits. Some of the categories of income and loss reported on a Schedule E included income from rental property and losses relating to expenses on rental property.

B. THE CHARGE

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

KENNETH ALEXANDER,

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 E losses, and Marital Status, where the defendant knew such representations and claims to be false:

COUNT	DATE	TAXPAYER(S)	CALENDAR YEAR	FALSELY REPORTED ITEMS
ONE	08/25/2012	F.H., R.H.	2011	Schedule A deductions Schedule C loss
TWO	10/09/2012	F.H., R.H.	2010	Schedule A deductions Schedule C loss
THREE	11/04/2013	F.H., R.H.	2012	Schedule A deductions Schedule C loss
FOUR	03/20/2014	M.J.	2013	Schedule A deductions Schedule C loss Schedule E loss Marital Filing Status
FIVE	04/05/2014	T.M., H.M.	2013	Schedule C loss
SIX	09/18/2015	W.P., B.P.	2014	Schedule C loss

SEVEN	03/07/2016	F.B., C.N.	2015	Schedule A deductions Schedule C loss
EIGHT	04/15/2016	W.P., B.P.	2015	Schedule A deductions Schedule C loss
NINE	04/18/2016	A.F.	2015	Schedule A deductions Schedule C loss

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

COUNT TEN

On or about October 15, 2014, in the Northern District of Florida, the
defendant,

KENNETH ALEXANDER,

a resident of Tallahassee, Florida, did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2013, which was filed with the Internal Revenue Service and contained and was verified by a written declaration that it was made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter, in that line 16 on Schedule A of the return represented total gifts by cash or check of \$4,666, when, in truth and fact and as the defendant then well knew, his total gifts by cash or check for the calendar year 2013 were less than that amount.

In violation of Title 26, United States Code, Section 7206(1).

COUNT ELEVEN

Between on or about August 1, 2012, and on or about April 30, 2016, in the Northern District of Florida and elsewhere, the defendant,

KENNETH ALEXANDER,

knowingly and willfully did steal and convert to his use and the use of another, and without authority did convey and dispose of money of the United States of a value of more than \$1,000, to wit, money of the Internal Revenue Service, an agency of the United States.

In violation of Title 18, United States Code, Sections 641 and 2.

COUNT TWELVE

Between on or about December 6, 2013, and on or about November 11, 2014, in the Northern District of Florida and elsewhere, the defendant,

KENNETH ALEXANDER,

did knowingly possess and use, without lawful authority, a means of identification of another person, to wit, the Florida Bar number of J.L., during and in relation to a felony violation enumerated in Title 18, United States Code, Section 1028A(c), that is, theft of government money as charged in Count Eleven of this Indictment.

In violation of Title 18, United States Code, Sections 1028A(a)(1).

CRIMINAL FORFEITURE

The allegations contained in Count Eleven of this Indictment are hereby realleged and incorporated by reference for the purpose of alleging forfeiture. From his engagement in the violation alleged in Count Eleven of this Indictment, the defendant,

KENNETH ALEXANDER,

shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c), any and all of the defendant's right, title, and interest in any property, real and personal, constituting, and derived from, proceeds traceable to such offense.

If any of the property described above as being subject to forfeiture, as a result of acts or omissions of the defendant:

- i. cannot be located upon the exercise of due diligence;
- ii. has been transferred, sold to, or deposited with a third party;
- iii. has been placed beyond the jurisdiction of this Court;
- iv. has been substantially diminished in value; or
- v. has been commingled with other property that cannot be subdivided without difficulty,

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c), to seek forfeiture of any other property of said defendant up to the value of the forfeitable property.

A TRUE BILL:

Redacted

FOREPERSON

7-10-18

DATE


CHRISTOPHER P. CANOVA
United States Attorney


GARY K. MILLIGAN
Assistant United States Attorney