

FILED
2/5/2021
GW
THOMAS G. BRUTON
CLERK, U.S. DISTRICT COURT

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

UNITED STATES OF AMERICA)
)
 v.)
)
 ALICIA ARNOLD)

No. **1:21-CR-00092**
Violation: Title 26, United
States Code, Section 7206(2)

COUNT ONE

**JUDGE ALONSO
MAGISTRATE JUDGE FUENTES**

The UNITED STATES ATTORNEY charges:

1. At times material to this information:

a. Defendant ALICIA ARNOLD was a resident of Homer Glen, Illinois.

b. Defendant ARNOLD operated Arnie's Idle Hour, a club located in Harvey, Illinois.

c. In calendar years 2012 through 2017, Arnie's Idle Hour was a corporation that was required to file a corporate income tax return with the Internal Revenue Service, and as such, reported its corporate income on Internal Revenue Service Form 1120S, the United States Income Tax Return for an S Corporation.

2. On or about September 11, 2013, in the Northern District of Illinois, Eastern Division, and elsewhere,

ALICIA ARNOLD,

defendant herein, willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of a U.S.

Income Tax Return for an S Corporation, Form 1120S, for Arnie's Idle Hour for calendar year 2012, which was false and fraudulent as to a material matter, in that the return reported the corporation's gross receipts and sales on line 1a as \$748,971, when defendant knew that the gross receipts and sales substantially exceeded the amount reported for that calendar year;

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

COUNT TWO

The UNITED STATES ATTORNEY further charges:

1. The allegations contained in paragraph 1 of Count One are repeated and realleged here.

2. On or about September 15, 2014, in the Northern District of Illinois, Eastern Division, and elsewhere,

ALICIA ARNOLD,

defendant herein, willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of a U.S. Income Tax Return for an S Corporation, Form 1120S, for Arnie's Idle Hour for calendar year 2013, which was false and fraudulent as to a material matter, in that the return reported the corporation's gross receipts and sales on line 1a as \$649,241, when defendant knew that the gross receipts and sales substantially exceeded the amount reported for that calendar year;

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

COUNT THREE

The UNITED STATES ATTORNEY further charges:

1. The allegations contained in paragraph 1 of Count One are repeated and realleged here.

2. On or about September 15, 2015, in the Northern District of Illinois, Eastern Division, and elsewhere,

ALICIA ARNOLD,

defendant herein, willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of a U.S. Income Tax Return for an S Corporation, Form 1120S, for Arnie's Idle Hour for calendar year 2014, which was false and fraudulent as to a material matter, in that the return reported the corporation's gross receipts and sales on line 1a as \$577,148, when defendant knew that the gross receipts and sales substantially exceeded the amount reported for that calendar year;

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

COUNT FOUR

The UNITED STATES ATTORNEY further charges:

1. The allegations contained in paragraph 1 of Count One are repeated and realleged here.

2. On or about September 12, 2016, in the Northern District of Illinois, Eastern Division, and elsewhere,

ALICIA ARNOLD,

defendant herein, willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of a U.S. Income Tax Return for an S Corporation, Form 1120S, for Arnie's Idle Hour for calendar year 2015, which was false and fraudulent as to a material matter, in that the return reported the corporation's gross receipts and sales on line 1a as \$765,092, when defendant knew that the gross receipts and sales substantially exceeded the amount reported for that calendar year;

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

COUNT FIVE

The UNITED STATES ATTORNEY further charges:

1. The allegations contained in paragraph 1 of Count One are repeated and realleged here.

2. On or about September 14, 2017, in the Northern District of Illinois, Eastern Division, and elsewhere,

ALICIA ARNOLD,

defendant herein, willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of a U.S. Income Tax Return for an S Corporation, Form 1120S, for Arnie's Idle Hour for calendar year 2016, which was false and fraudulent as to a material matter, in that the return reported the corporation's gross receipts and sales on line 1a as \$717,115, when defendant knew that the gross receipts and sales substantially exceeded the amount reported for that calendar year;

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

COUNT SIX

The UNITED STATES ATTORNEY further charges:

1. The allegations contained in paragraph 1 of Count One are repeated and realleged here.
2. On or about September 27, 2018, in the Northern District of Illinois, Eastern Division, and elsewhere,

ALICIA ARNOLD,

defendant herein, willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of a U.S. Income Tax Return for an S Corporation, Form 1120S, for Arnie's Idle Hour for calendar year 2017, which was false and fraudulent as to a material matter, in that the return reported the corporation's gross receipts and sales on line 1a as \$754,266, when defendant knew that the gross receipts and sales substantially exceeded the amount reported for that calendar year;

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


UNITED STATES ATTORNEY