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**UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY**

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|------------------------------|---|----------------------------------|
| UNITED STATES OF AMERICA     | : | Hon. Michael A. Hammer           |
|                              | : |                                  |
| v.                           | : | Magistrate. No. 24-10055         |
|                              | : |                                  |
| RUDOLPH JOHNSON,             | : | <b><u>CRIMINAL COMPLAINT</u></b> |
| a/k/a "Bishop Salis Shwade," | : |                                  |
| FRANTZ PASTEUR, and          | : |                                  |
| FREDERICK ANDERSON           | : |                                  |

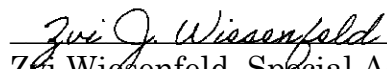
I, Zvi Wiesenfeld, being duly sworn, state the following is true and correct to the best of my knowledge and belief:

**SEE ATTACHMENT A**


I further state that I am a Special Agent with the Internal Revenue Service – Criminal Investigation and that this complaint is based on the following facts:

**SEE ATTACHMENT B**

Continued on the attached pages and made a part hereof.

  
\_\_\_\_\_  
Zvi Wiesenfeld, Special Agent  
Internal Revenue Service -  
Criminal Investigation

Special Agent Zvi Wiesenfeld attested to this Affidavit by telephone pursuant to F.R.C.P. 4.1(b)(2)(A) on this 13th day of March 2024.

  
\_\_\_\_\_  
Hon. Michael A. Hammer  
United States Magistrate Judge

**ATTACHMENT A**

**COUNT ONE**

**(Conspiracy to File False Claims Against the Government)**

From at least as early as in or around June 2021, through in or around at least November 2023, in the District of New Jersey, and elsewhere, the defendants,

**RUDOLPH JOHNSON,  
a/k/a “Bishop Salis Shwade,”  
FRANTZ PASTEUR, and  
FREDERICK ANDERSON,**

did knowingly and intentionally enter into an agreement, combination, and conspiracy to defraud the United States, or any department or agency thereof, by obtaining or aiding to obtain the payment or allowance of any false, fictitious or fraudulent claim.

In violation of Title 18, United States Code, Section 286.

**COUNT TWO**  
**(Conspiracy to Commit Wire and Mail Fraud)**

From at least as early as in or around June 2021, through in or around at least November 2023, in the District of New Jersey and elsewhere, the defendants,

**RUDOLPH JOHNSON,  
a/k/a “Bishop Salis Shwade,”  
FRANTZ PASTEUR, and  
FREDERICK ANDERSON,**

did knowingly and intentionally conspire and agree to devise and intend to devise a scheme and artifice to defraud the Internal Revenue Service and to obtain money and property by means of materially false and fraudulent pretenses, representations, and promises, including by filing false Forms 940, Forms 941, Forms 944, and Forms 7200 claiming tax credits, for the purpose of executing and attempting to execute such scheme and artifice, did transmit and cause to be transmitted by means of wire communications and mails, in interstate and foreign commerce, contrary to Title 18, United States Code, Sections 1341 and 1343.

In violation of Title 18, United States Code, Section 1349.

**COUNTS THREE TO TEN**  
**(Money Laundering)**

On or about the dates set forth below, in the District of New Jersey and elsewhere, the defendants,

**RUDOLPH JOHNSON,  
a/k/a “Bishop Salis Shwade,”  
FRANTZ PASTEUR, and  
FREDERICK ANDERSON,**

did knowingly engage and attempt to engage, in monetary transactions by, through or to a financial institution, affecting interstate and foreign commerce, in criminally derived property of a value greater than \$10,000, that is, the deposit and transfer of U.S. currency into bank accounts, such property having been derived from a specified unlawful activity, that is conspiracy to commit wire and mail fraud in violation of Title 18, United States Code, Section 1349, and filing fraudulent tax claims in violation of Title 18, United States Code, Section 286.

| Count | Approx.<br>Issued Date | Defendant | Destination    | Approximate<br>Amount |
|-------|------------------------|-----------|----------------|-----------------------|
| 3     | 8/3/2021               | JOHNSON   | Bank Account-1 | \$770,000             |
| 4     | 8/13/2021              | JOHNSON   | Bank Account-2 | \$96,000              |
| 5     | 10/25/2022             | JOHNSON   | Bank Account-5 | \$50,541.56           |
| 6     | 11/2/2021              | PASTEUR   | Bank Account-3 | \$57,823.27           |
| 7     | 6/21/2022              | PASTEUR   | Bank Account-3 | \$27,126.04           |
| 8     | 8/3/2021               | ANDERSON  | Bank Account-4 | \$35,000              |
| 9     | 12/21/2021             | ANDERSON  | Bank Account-4 | \$35,384.69           |
| 10    | 8/30/2022              | ANDERSON  | Bank Account-4 | \$42,925.96           |

In violation of Title 18, United States Code, Sections 1957 and 2.

## **ATTACHMENT B**

I, Zvi Wiesenfeld, a Special Agent of the Internal Revenue Service, Criminal Investigation, having conducted an investigation and having discussed this matter with other law enforcement officers who have participated in this investigation, have knowledge of the following facts. Because this Complaint is being submitted for the limited purpose of establishing probable cause, I have not included each and every fact known to me concerning this investigation. Rather, I have set forth only the facts that I believe are necessary to establish probable cause. Unless specifically indicated, all dates described in this affidavit are approximate and all conversations and statements described in this affidavit are related in substance and in part.

### **Overview**

1. From at least as early as in or around June 2021, through in or around at least November 2023, Rudolph Johnson a/k/a “Bishop Salis Shwade” (“JOHNSON”), Frantz Pasteur (“PASTEUR”), and Frederick Anderson (“ANDERSON” or collectively, the “DEFENDANTS”), exploited a relief program that was provided for employers under the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). To fraudulently obtain relief, the DEFENDANTS created fake entities and claimed fraudulent entitlement to tax refunds on behalf of them. Specifically, the DEFENDANTS submitted approximately 131 false returns, claiming approximately \$2,921,060,241.08 in tax benefits, and obtained approximately \$1,027,833.39.

### **Background**

#### ***The CARES Act, Employee Retention Credit, and Families First Coronavirus Response Act***

2. The CARES Act, enacted on March 27, 2020, provided for an employee retention tax credit (“Employee Retention Credit” or “ERC” or “COVID-Related Tax Credit”), designed to encourage businesses to keep employees on their payroll. Subsequent legislation (The Taxpayer Certainty and Disaster Tax Relief Act of 2020 and the American Rescue Plan Act) modified and extended the ERC.
3. The ERC was a tax credit refundable against certain employment taxes equal to 50% of the qualified wages an eligible employer paid to employees after March 12, 2020 and through December 2020. For 2021, the ERC was refundable against certain employment taxes equal to 70% of the qualified wages an eligible employer paid to employees from December 31, 2020 through September 2021.

4. For purposes of the ERC, an eligible employer was a business with operations that were partially or fully suspended due to governmental orders due to COVID-19 or a business that had a 50% decline in gross receipts as compared to the same quarter in 2019.
5. The ERC was capped at \$5,000 per employee retained between March 13, 2020 and December 31, 2020, and up to \$7,000 per employee per quarter retained between January 1, 2021 and September 30, 2021.
6. Qualified employers are only eligible to receive the ERC for employees, not contractors.
7. Qualified employers could access the ERC by reducing upcoming payroll tax deposits or requesting an advance credit (*i.e.*, a direct refund payment to the employer), by utilizing the following forms: an “Advance Payment of Employer Credits Due to COVID-19” form (“Form 7200”); an “Employer’s Quarterly Federal Tax Return” form (“Form 941”); a “Employer’s Annual Federal Unemployment Tax Return” form (“Form 940”); and a “Employer’s Annual Federal Tax Return” form (“Form 944”).
8. IRS Forms 940, 941, 944, and 7200 may be used to claim COVID-Related Tax Credits. The COVID-Related Tax Credits may be greater than the tax owed by the employer, resulting in a refund to the employer.

***The Defendants and Relevant Entities***

9. At all times relevant to this complaint:
  - a. JOHNSON was a resident of Maplewood, New Jersey.
  - b. PASTEUR was a resident of Newark, New Jersey.
  - c. ANDERSON was a resident of Irvington, New Jersey.
  - d. The following entities were allegedly owned and operated by the DEFENDANTS: Open Hearts and Spiritual Mind Foundation; The Urban State Corporation; Urban State of Northern America; Urban State of Foreign Securities; Urban State of America; The Urban State; Rudolph K Johnson Jr; OHSMF Charity Holdings; Open Hearts and Spiritual Mind State Government; Divine Holy See of Hue Rudolph K Johnson; The Urban State FLLP; Divine Holy See of Hue; JHS Holdings; Frantz Pasteur Private; Urban State Washitaw Muurish Government; Clergy Frantz Pasteur; Yochanan Moorish Enterprises; and Only When Needed Inc.

## ***Relevant Terms***

- e. The Internal Revenue Service (“IRS”) was an agency of the United States Department of Treasury (“U.S. Treasury”) responsible for the ascertainment, computation, assessment, and collection of taxes, including employment taxes.
- f. A “responsible person” at a business was required to file quarterly an IRS Form 941—Employer’s Quarterly Tax Return. The responsible person must supply the IRS with information about the wages paid by the business, the federal income taxes withheld from wages, and Social Security and Medicare taxes.
- g. IRS Form W-2, Wage and Tax Statement (“W-2”) reports wages paid by an employer to an employee and taxes withheld from those wages. It is issued by U.S. employers to employees and is filed by employers with the Social Security Administration.

## **Object of the Conspiracy**

- 10. It was a goal of the conspiracy for defendants, JOHNSON, PASTEUR, and ANDERSON, and others to enrich themselves by exploiting tax benefits, including COVID-Related Tax Credits that are provided under the CARES Act. Specifically, the defendants established a slew of sham entities and filed fraudulent IRS forms in the names of these entities claiming fraudulent entitlement to tax refunds, including the ERC.

## **The Scheme to Defraud**

- 11. From at least as early as in or around June 2021 through at least in or around November 2023, the defendants filed with the IRS approximately 131 tax returns, comprised of Forms 7200, Forms 940, Forms 941, and Forms 944, by mail, fax, or e-file. In total, the defendants claimed approximately \$2,921,060,241.08 in tax benefits, and as a result, the U.S. Treasury issued approximately \$1,027,833.39 in refunds.
- 12. The false filings were filed on behalf of sham entities. Government records indicated that these entities had limited tax histories, never paid any W-2 wages, and made only nominal, if any, payments to the IRS.<sup>1</sup> Thus, these entities were ineligible to receive tax refunds, including for COVID-Related

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<sup>1</sup> The entity, Rudolph K Johnson Jr, made approximately \$719.73 in federal tax deposits during 2020 through 2021 tax periods while reporting deposits in excess of \$5,000,000 to the IRS.

Tax Credits. A review of government records revealed that the Defendants were listed as officers of these entities, and thus, were responsible for the false filings. For instance:

- a. Open Hearts and Spiritual Mind Foundation is a New Jersey non-profit organization that was created on or about January 18, 2019. According to public filings, Open Hearts and Spiritual Mind Foundation is a religious organization that assists individuals with food, shelter, and clothing. JOHNSON was listed as the Chief Executive Officer, Incorporator, and a Trustee; PASTEUR was listed as President, Director, and Chairman of the Board; and “Bishop Salis Schwade” was listed as the Registered Agent for Open Hearts and Spiritual Mind Foundation.
- b. Only When Needed Inc., is a New Jersey non-profit organization that was created on or about October 9, 2018. According to public filings, Only When Needed Inc., is engaged in fundraising for cancer research. ANDERSON was listed as the Incorporator and as a Trustee for Only When Needed Inc.
- c. OHSMF Charity Holding Inc., is a New Jersey non-profit organization that was created on or about April 27, 2021. According to public filings, OHSMF Charity Holding Inc., is engaged in “receiving charitable contributions” and “making investment decisions.” JOHNSON was listed as the Incorporator and a Trustee; PASTEUR was listed as a Trustee; and “Bishop Salis Schwade” was listed as the Registered Agent for OHSMF Charity Holding Inc.
- d. Frantz Pasteur Private LLC is a New Jersey company that was created on or about January 3, 2018. According to public filings, Frantz Pasteur Private LLC is engaged in financial services. PASTEUR was listed as the President, Partner, and Chief Executive Officer; and “Bishop Salis Schwade” was listed as the Registered Agent for Frantz Pasteur Private LLC.
- e. Frederick L. Anderson PLLC is a New Jersey company that was created on or about January 2, 2018. According to public filings, Frederick L. Anderson PLLC is engaged in “retail business of all kinds.” ANDERSON was listed as the Chief Executive Officer, Partner, and Chairman of the Board; and “Bishop Salis Shwade” was listed as the Registered Agent for Frederick L. Anderson PLLC.
- f. The Urban State FLLP is a New Jersey company that was created on or about February 16, 2017. According to public filings, The Urban



State FLLP conducts its business in the United States, the United Kingdom, and Australia. JOHNSON was listed as an Authorized Representative for The Urban State FLLP.

- g. The Urban State Corporation is a New Jersey non-profit corporation that was created on or about February 18, 2017. According to public filings, The Urban State Corporation was formed to help urban communities with housing development, conduct community events, provide legal services to prisoners, and work with police powers to downgrade police brutality. JOHNSON was listed as the Chairman of the Board for The Urban State Corporation.
  - h. Time is Money % Rudolph K Johnson Jr is a New Jersey company that was created on or about November 23, 2022. According to public filings, Time is Money % Rudolph K Johnson Jr is a music recording label and performance production company. "Bishop Salis Shwade" was listed as a Registered Agent and JOHNSON was listed as a Member/Manager and Authorized Representative for Time is Money % Rudolph K Johnson Jr.
  - i. Divine Holy See of Hue is a New Jersey non-profit corporation that was created on or about October 7, 2022. According to public filings, The Divine Holy See of Hue is a religious organization that provides spiritual development. JOHNSON was listed as a member of the Board of Trustees, Incorporator, and Authorized Signatory, and ANDERSON was listed as a member of the Board of Trustees for Divine Holy See of Hue.
13. JOHNSON falsely claimed more than approximately \$2,779,011,610.22; PASTEUR falsely claimed more than approximately \$16,573,598.28; and ANDERSON falsely claimed more than approximately \$125,475,032.58 in tax refunds or credits.
14. In total, the defendants falsely claimed approximately \$2,921,060,241.08 in tax refunds or credits, including for ERCs, as reflected in the chart below (all figures are approximate):

|    | Approx. Date Received by IRS | Period | Form | Entity               | Filed By | Type of Filing | Credit/Refund Requested |
|----|------------------------------|--------|------|----------------------|----------|----------------|-------------------------|
| 1. | 6/17/2021                    | 201712 | 944  | THE URBAN STATE FLLP | JOHNSON  | Mail           | \$70,323.71             |

|     |           |        |     |  |         |      |                 |
|-----|-----------|--------|-----|--|---------|------|-----------------|
| 2.  | 6/17/2021 | 201812 | 944 | THE URBAN<br>STATE FLLP                                      | JOHNSON | Mail | \$64,876.81     |
| 3.  | 6/17/2021 | 202012 | 944 | THE URBAN<br>STATE FLLP                                      | JOHNSON | Mail | \$78,109.29     |
| 4.  | 6/17/2021 | 201912 | 944 | CLERGY<br>RUDOLPH K<br>JOHNSON JR                            | JOHNSON | Mail | \$74,649.12     |
| 5.  | 6/17/2021 | 202103 | 944 | RUDOLPH K<br>JOHNSON JR                                      | JOHNSON | Mail | \$22,000.00     |
| 6.  | 6/29/2021 | 202012 | 944 | OPEN<br>HEARTS<br>AND<br>SPIRITUAL<br>MIND<br>FOUNDATIO<br>N | JOHNSON | Mail | \$222,600.00    |
| 7.  | 6/30/2021 | 201312 | 944 | THE URBAN<br>STATE<br>CORPORATI<br>ON                        | JOHNSON | Mail | \$50,000,000.00 |
| 8.  | 6/30/2021 | 201412 | 944 | THE URBAN<br>STATE<br>CORPORATI<br>ON                        | JOHNSON | Mail | \$50,000,000.00 |
| 9.  | 6/30/2021 | 201612 | 941 | THE URBAN<br>STATE<br>CORPORATI<br>ON                        | JOHNSON | Mail | \$50,000,000.00 |
| 10. | 6/30/2021 | 201712 | 944 | THE URBAN<br>STATE<br>CORPORATI<br>ON                        | JOHNSON | Mail | \$50,000,000.00 |
| 11. | 6/30/2021 | 201812 | 944 | THE URBAN<br>STATE<br>CORPORATI<br>ON                        | JOHNSON | Mail | \$50,000,000.00 |
| 12. | 6/30/2021 | 202103 | 944 | THE URBAN<br>STATE<br>CORPORATI<br>ON                        | JOHNSON | Mail | \$12,500,000.00 |
| 13. | 6/30/2021 | 202106 | 944 | THE URBAN<br>STATE<br>CORPORATI<br>ON                        | JOHNSON | Mail | \$12,500,000.00 |

|     |            |        |     |  |         |      |                  |
|-----|------------|--------|-----|--|---------|------|------------------|
| 14. | 7/9/2021   | 201712 | 941 | THE URBAN<br>STATE FLLP                                      | JOHNSON | Mail | \$102,000,000.00 |
| 15. | 7/9/2021   | 201812 | 941 | THE URBAN<br>STATE FLLP                                      | JOHNSON | Mail | \$75,000,000.00  |
| 16. | 7/9/2021   | 201912 | 941 | THE URBAN<br>STATE FLLP                                      | JOHNSON | Mail | \$50,000,000.00  |
| 17. | 7/9/2021   | 202012 | 941 | THE URBAN<br>STATE FLLP                                      | JOHNSON | Mail | \$50,000,000.00  |
| 18. | 7/9/2021   | 202103 | 941 | THE URBAN<br>STATE FLLP                                      | JOHNSON | Mail | \$12,500,000.00  |
| 19. | 11/7/2023  | 202203 | 941 | TIME IS<br>MONEY %<br>RUDOLPH K<br>JOHNSON JR                | JOHNSON | Mail | \$1,127,500.00   |
| 20. | 11/13/2023 | 202306 | 941 | OPEN<br>HEARTS<br>AND<br>SPIRITUAL<br>MIND<br>FOUNDATIO<br>N | JOHNSON | Mail | \$241,740.00     |
| 21. | 11/7/2023  | 202303 | 941 | TIME IS<br>MONEY %<br>RUDOLPH<br>KIM<br>JOHNSON JR           | JOHNSON | Mail | \$1,127,500.00   |
| 22. | 11/13/2023 | 202103 | 941 | TIME IS<br>MONEY %<br>RUDOLPH<br>KIM<br>JOHNSON JR           | JOHNSON | Mail | \$5,817,900.00   |
| 23. | 11/13/2023 | 202212 | 941 | THE URBAN<br>STATE %<br>RUDOLPH<br>KIM<br>JOHNSON JR         | JOHNSON | Mail | \$1,713,349.00   |
| 24. | 11/13/2023 | 202109 | 940 | THE URBAN<br>STATE %<br>RUDOLPH<br>KIM<br>JOHNSON JR         | JOHNSON | Mail | \$5,817,900.00   |
| 25. | 11/13/2023 | 202106 | 941 | THE URBAN<br>STATE %<br>RUDOLPH                              | JOHNSON | Mail | \$5,817,900.00   |

|     |            |        |     |  |         |        |                  |
|-----|------------|--------|-----|--|---------|--------|------------------|
|     |            |        |     | KIM<br>JOHNSON JR  |         |        |                  |
| 26. | 11/13/2023 | 202112 | 941 | THE URBAN<br>STATE %<br>RUDOLPH<br>KIM<br>JOHNSON JR             | JOHNSON | Mail   | \$5,817,900.00   |
| 27. | 4/29/2021  | 202103 | 940 | OPEN<br>HEARTS<br>AND<br>SPIRITUAL<br>MIND<br>FOUNDATIO<br>N INC | JOHNSON | E-file | \$22,008.39      |
| 28. | 7/3/2021   | 202106 | 941 | URBAN<br>STATE OF<br>AMERICA<br>LLP                              | JOHNSON | E-file | \$21,250,000.00  |
| 29. | 7/5/2021   | 202106 | 941 | RUDOLPH<br>KIM<br>JOHNSON JR                                     | JOHNSON | E-file | \$62,542.00      |
| 30. | 7/7/2021   | 202106 | 941 | URBAN<br>STATE OF<br>AMERICAN<br>FINANCIAL<br>SERVICES<br>LLP    | JOHNSON | E-file | \$56,100,000.00  |
| 31. | 7/7/2021   | 202106 | 944 | OPEN<br>HEARTS<br>AND<br>SPIRITUAL<br>MIND<br>FOUNDATIO<br>N     | JOHNSON | E-file | \$770,000.00     |
| 32. | 8/3/2021   | 202012 | 944 | THE URBAN<br>STATE OF<br>AMERICA<br>FINANCIAL                    | JOHNSON | E-file | \$156,000,000.00 |
| 33. | 8/2/2021   | 202103 | 941 | THE URBAN<br>STATE   | JOHNSON | E-file | \$6,800,000.00   |
| 34. | 8/2/2021   | 202106 | 940 | THE URBAN<br>STATE   | JOHNSON | E-file | \$6,800,000.00   |
| 35. | 10/1/2021  | 202109 | 940 | OPEN<br>HEARTS<br>AND  | JOHNSON | E-file | \$9,000,027.00   |

|     |            |        |     |  |         |        |                 |
|-----|------------|--------|-----|--|---------|--------|-----------------|
|     |            |        |     | SPIRITUAL<br>MIND<br>FOUNDATIO<br>N                                    |         |        |                 |
| 36. | 10/2/2021  | 202109 | 941 | RUDOLPH<br>KIM<br>JOHNSON JR<br>PRIVATE<br>LTD<br>LIABILITY<br>COMPANY | JOHNSON | E-file | \$5,000,040.00  |
| 37. | 10/5/2021  | 202012 | 941 | RUDOLPH<br>KIM<br>JOHNSON JR<br>PRIVATE<br>LTD<br>LIABILITY<br>COMPANY | JOHNSON | E-file | \$4,995,500.00  |
| 38. | 10/20/2021 | 202109 | 941 | THE URBAN<br>STATE OF<br>AMERICA<br>FINANCIAL                          | JOHNSON | E-file | \$1,207,000.00  |
| 39. | 1/18/2022  | 202112 | 941 | RUDOLPH<br>KIM<br>JOHNSON JR<br>PRIVATE<br>LTD                         | JOHNSON | E-file | \$909,140.00    |
| 40. | 1/18/2022  | 202112 | 941 | OPEN<br>HEARTS<br>AND<br>SPIRITUAL<br>MIND<br>FOUNDATIO<br>N           | JOHNSON | E-file | \$959,000.00    |
| 41. | 4/13/2022  | 201912 | 941 | THE URBAN<br>STATE FLLP  | JOHNSON | E-file | \$56,100,000.00 |
| 42. | 4/13/2022  | 202112 | 941 | URBAN<br>STATE<br>FOREIGN<br>SECURITIES                                | JOHNSON | E-file | \$45,010,000.00 |
| 43. | 4/25/2022  | 202203 | 941 | URBAN<br>STATE<br>AMERICA<br>FINANCIAL<br>RUDOLPH<br>JOHNSON JR        | JOHNSON | E-file | \$14,025,000.00 |

|     |            |        |     |  |         |        |                |
|-----|------------|--------|-----|--|---------|--------|----------------|
| 44. | 10/18/2022 | 202012 | 941 | DIVINE<br>HOLY SEE<br>OF HUE<br>RUDOLPH K<br>JOHNSON | JOHNSON | E-file | \$32,700.86    |
| 45. | 10/18/2022 | 202112 | 941 | DIVINE<br>HOLY SEE<br>OF HUE                         | JOHNSON | E-file | \$524,042.21   |
| 46. | 10/18/2022 | 202003 | 941 | DIVINE<br>HOLY SEE<br>OF HUE<br>RUDOLPH K<br>JOHNSON | JOHNSON | E-file | \$5,010,231.28 |
| 47. | 10/18/2022 | 202006 | 941 | DIVINE<br>HOLY SEE<br>OF HUE<br>RUDOLPH K<br>JOHNSON | JOHNSON | E-file | \$5,029,514.48 |
| 48. | 10/18/2022 | 202009 | 941 | DIVINE<br>HOLY SEE<br>OF HUE<br>RUDOLPH K<br>JOHNSON | JOHNSON | E-file | \$5,038,514.48 |
| 49. | 10/18/2022 | 202012 | 941 | DIVINE<br>HOLY SEE<br>OF HUE<br>RUDOLPH K<br>JOHNSON | JOHNSON | E-file | \$5,008,514.48 |
| 50. | 10/17/2022 | 202103 | 941 | DIVINE<br>HOLY SEE<br>OF HUE<br>RUDOLPH K<br>JOHNSON | JOHNSON | E-file | \$5,029,514.48 |
| 51. | 10/17/2022 | 202106 | 941 | DIVINE<br>HOLY SEE<br>OF HUE<br>RUDOLPH K<br>JOHNSON | JOHNSON | E-file | \$5,029,514.48 |
| 52. | 10/17/2022 | 202109 | 941 | DIVINE<br>HOLY SEE<br>OF HUE<br>RUDOLPH K<br>JOHNSON | JOHNSON | E-file | \$5,029,514.48 |
| 53. | 10/17/2022 | 202112 | 941 | DIVINE<br>HOLY SEE                                   | JOHNSON | E-file | \$5,029,514.48 |

|     |            |        |     |  |         |        |                |
|-----|------------|--------|-----|--|---------|--------|----------------|
|     |            |        |     | OF HUE<br>RUDOLPH K<br>JOHNSON                       |         |        |                |
| 54. | 10/17/2022 | 202203 | 941 | DIVINE<br>HOLY SEE<br>OF HUE<br>RUDOLPH K<br>JOHNSON | JOHNSON | E-file | \$5,014,754.16 |
| 55. | 10/17/2022 | 202206 | 941 | DIVINE<br>HOLY SEE<br>OF HUE<br>RUDOLPH K<br>JOHNSON | JOHNSON | E-file | \$5,014,925.84 |
| 56. | 10/17/2022 | 202209 | 941 | DIVINE<br>HOLY SEE<br>OF HUE                         | JOHNSON | E-file | \$5,005,681.76 |
| 57. | 11/4/2022  | 202006 | 941 | OHSMF<br>LEGAL<br>SERVICES                           | JOHNSON | E-file | \$9,441,286.55 |
| 58. | 11/4/2022  | 202003 | 941 | OHSMF<br>LEGAL<br>SERVICES                           | JOHNSON | E-file | \$9,391,286.55 |
| 59. | 11/4/2022  | 202112 | 940 | OHSMF<br>LEGAL<br>SERVICES                           | JOHNSON | E-file | \$9,391,286.55 |
| 60. | 11/4/2022  | 202203 | 941 | OHSMF<br>LEGAL<br>SERVICES                           | JOHNSON | E-file | \$9,391,286.55 |
| 61. | 11/4/2022  | 202109 | 941 | OHSMF<br>LEGAL<br>SERVICES                           | JOHNSON | E-file | \$9,441,286.55 |
| 62. | 11/4/2022  | 202012 | 941 | OHSMF<br>LEGAL<br>SERVICES                           | JOHNSON | E-file | \$9,441,286.55 |
| 63. | 11/4/2022  | 202209 | 941 | OHSMF<br>LEGAL<br>SERVICES                           | JOHNSON | E-file | \$9,391,286.55 |
| 64. | 11/4/2022  | 202009 | 941 | OHSMF<br>LEGAL<br>SERVICES                           | JOHNSON | E-file | \$9,441,286.55 |
| 65. | 11/4/2022  | 202206 | 941 | OHSMF<br>LEGAL<br>SERVICES                           | JOHNSON | E-file | \$9,391,286.55 |

|     |            |        |     |  |         |        |                 |
|-----|------------|--------|-----|--|---------|--------|-----------------|
| 66. | 11/4/2022  | 202103 | 941 | OHSMF<br>LEGAL<br>SERVICES                               | JOHNSON | E-file | \$9,441,286.55  |
| 67. | 11/4/2022  | 202106 | 941 | OHSMF<br>LEGAL<br>SERVICES                               | JOHNSON | E-file | \$9,441,286.55  |
| 68. | 11/15/2022 | 202209 | 941 | TIME IS<br>MONEY<br>RUDOLPH K<br>JOHNSON JR              | JOHNSON | E-file | \$6,260,643.10  |
| 69. | 11/15/2022 | 202112 | 941 | JHS<br>HOLDINGS  | JOHNSON | E-file | \$1,458,000.43  |
| 70. | 11/22/2022 | 202003 | 941 | Open Hearts<br>and Spiritual<br>Mind State<br>Government | JOHNSON | E-file | \$40,694,180.15 |
| 71. | 11/22/2022 | 202006 | 941 | Open Hearts<br>and Spiritual<br>Mind State<br>Government | JOHNSON | E-file | \$40,744,180.15 |
| 72. | 11/22/2022 | 202009 | 941 | Open Hearts<br>and Spiritual<br>Mind State<br>Government | JOHNSON | E-file | \$40,744,180.15 |
| 73. | 11/22/2022 | 202012 | 941 | Open Hearts<br>and Spiritual<br>Mind State<br>Government | JOHNSON | E-file | \$40,744,180.15 |
| 74. | 11/22/2022 | 202103 | 941 | Open Hearts<br>and Spiritual<br>Mind State<br>Government | JOHNSON | E-file | \$40,744,180.15 |
| 75. | 11/22/2022 | 202106 | 941 | Open Hearts<br>and Spiritual<br>Mind State<br>Government | JOHNSON | E-file | \$40,744,180.15 |
| 76. | 11/22/2022 | 202109 | 941 | Open Hearts<br>and Spiritual<br>Mind State<br>Government | JOHNSON | E-file | \$40,744,180.15 |
| 77. | 11/22/2022 | 202112 | 941 | Open Hearts<br>and Spiritual<br>Mind State<br>Government | JOHNSON | E-file | \$40,744,180.15 |



|     |            |        |     |   |         |        |                  |
|-----|------------|--------|-----|---|---------|--------|------------------|
| 78. | 11/22/2022 | 202203 | 940 | Open Hearts and Spiritual Mind State Government | JOHNSON | E-file | \$40,694,180.15  |
| 79. | 11/22/2022 | 202209 | 940 | Open Hearts and Spiritual Mind State Government | JOHNSON | E-file | \$40,708,129.15  |
| 80. | 11/22/2022 | 202206 | 941 | OPEN HEARTS AND SPIRITUAL MIND STATE GOVERNMENT | JOHNSON | E-file | \$40,694,180.15  |
| 81. | 11/27/2022 | 202203 | 940 | OHSMF Charity Holdings                          | JOHNSON | E-file | \$66,860,526.55  |
| 82. | 11/27/2022 | 202106 | 941 | OHSMF Charity Holdings                          | JOHNSON | E-file | \$66,900,526.55  |
| 83. | 11/27/2022 | 202109 | 941 | OHSMF Charity Holdings                          | JOHNSON | E-file | \$66,900,526.55  |
| 84. | 11/27/2022 | 202112 | 941 | OHSMF Charity Holdings                          | JOHNSON | E-file | \$66,900,526.55  |
| 85. | 11/27/2022 | 202103 | 941 | OHSMF Charity Holdings                          | JOHNSON | E-file | \$66,900,526.55  |
| 86. | 11/27/2022 | 202206 | 941 | OHSMF Charity Holdings                          | JOHNSON | E-file | \$66,871,686.55  |
| 87. | 11/27/2022 | 202209 | 941 | OHSMF Charity Holdings                          | JOHNSON | E-file | \$66,860,526.55  |
| 88. | 1/23/2023  | 202012 | 941 | OPEN HEARTS AND SPIRITUAL MIND STATE GOVERNMENT | JOHNSON | E-file | \$258,533,600.72 |

|     |           |        |     |   |         |        |                  |
|-----|-----------|--------|-----|---|---------|--------|------------------|
| 89. | 1/23/2023 | 202112 | 941 | OPEN<br>HEARTS<br>AND<br>SPIRITUAL<br>MIND<br>STATE<br>GOVERNME<br>NT | JOHNSON | E-file | \$258,533,600.72 |
| 90. | 1/23/2023 | 202212 | 944 | OPEN<br>HEARTS<br>AND<br>SPIRITUAL<br>MIND<br>STATE<br>GOVERNME<br>NT | JOHNSON | E-file | \$40,285,927.50  |
| 91. | 1/31/2023 | 202212 | 941 | OPEN<br>HEARTS<br>AND<br>SPIRITUAL<br>MIND<br>STATE<br>GOVERNME<br>NT | JOHNSON | E-file | \$14,133,600.81  |
| 92. | 3/1/2023  | 202009 | 944 | OHSMF<br>CHARITY<br>HOLDING   | JOHNSON | E-file | \$66,900,526.55  |
| 93. | 3/1/2023  | 202012 | 944 | OHSMF<br>CHARITY<br>HOLDING   | JOHNSON | E-file | \$66,900,526.55  |
| 94. | 3/4/2023  | 202206 | 944 | THE URBAN<br>STATE FLLP<br>RUDOLPH K<br>JOHNSON JR                    | JOHNSON | E-file | \$4,958,268.00   |
| 95. | 3/4/2023  | 202212 | 944 | THE URBAN<br>STATE FLLP<br>RUDOLPH K<br>JOHNSON JR                    | JOHNSON | E-file | \$2,479,134.00   |
| 96. | 3/4/2023  | 202209 | 944 | THE URBAN<br>STATE FLLP<br>RUDOLPH K<br>JOHNSON JR                    | JOHNSON | E-file | \$4,338,484.50   |
| 97. | 7/7/2023  | 202306 | 944 | Open Hearts<br>and Spiritual<br>Mind                                  | JOHNSON | E-file | \$433,593.00     |

|      |           |        |      |  |         |        |                |
|------|-----------|--------|------|--|---------|--------|----------------|
|      |           |        |      | Foundation<br>Inc  |         |        |                |
| 98.  | 7/7/2023  | 202303 | 944  | Open Hearts<br>and Spiritual<br>Mind<br>Foundation<br>Inc    | JOHNSON | E-file | \$433,593.00   |
| 99.  | 10/4/2023 | 202309 | 944  | OPEN<br>HEARTS<br>AND<br>SPIRITUAL<br>MIND<br>FOUNDATIO<br>N | JOHNSON | E-file | \$241,740.00   |
| 100. | 7/12/2021 | 201812 | 944  | FRANTZ<br>PASTEUR<br>PRIVATE<br>FLLC                         | PASTEUR | Mail   | \$27,228.00    |
| 101. | 7/12/2021 | 201912 | 941  | FRANTZ<br>PASTEUR<br>PRIVATE<br>FLLC                         | PASTEUR | Mail   | \$21,000.00    |
| 102. | 7/12/2021 | 202012 | 941  | FRANTZ<br>PASTEUR<br>PRIVATE<br>FLLC                         | PASTEUR | Mail   | \$45,100.48    |
| 103. | 7/12/2021 | 201712 | 7200 | THE URBAN<br>STATE<br>CORPORATI<br>ON                        | PASTEUR | Mail   | \$235,700.70   |
| 104. | 7/12/2021 | 201812 | 941  | THE URBAN<br>STATE<br>CORPORATI<br>ON                        | PASTEUR | Mail   | \$270,880.00   |
| 105. | 7/12/2021 | 201912 | 941  | THE URBAN<br>STATE<br>CORPORATI<br>ON                        | PASTEUR | Mail   | \$320,745.55   |
| 106. | 7/12/2021 | 202012 | 941  | THE URBAN<br>STATE<br>CORPORATI<br>ON                        | PASTEUR | Mail   | \$132,556.25   |
| 107. | 7/15/2021 | 202103 | 941  | URBAN<br>STATE OF<br>AMERICAN                                | PASTEUR | Mail   | \$4,675,000.00 |

|      |            |        |     |   |          |        |                |
|------|------------|--------|-----|---|----------|--------|----------------|
|      |            |        |     | FINANCIAL<br>SERVICES<br>LLP                            |          |        |                |
| 108. | 7/12/2021  | 201712 | 941 | URBAN<br>STATE<br>FOREIGN<br>LLP                        | PASTEUR  | Mail   | \$110,170.40   |
| 109. | 7/12/2021  | 201812 | 944 | URBAN<br>STATE<br>FOREIGN<br>LLP                        | PASTEUR  | Mail   | \$116,240.00   |
| 110. | 7/12/2021  | 201912 | 941 | CLERGY<br>FRANTZ<br>PASTEUR                             | PASTEUR  | Mail   | \$62,992.40    |
| 111. | 7/12/2021  | 202103 | 940 | CLERGY<br>FRANTZ<br>PASTEUR                             | PASTEUR  | Mail   | \$23,520.00    |
| 112. | Not Stated | 202106 | 941 | URBAN<br>STATE<br>WASHITAW<br>MUURISH<br>GOVERNME<br>NT | PASTEUR  | Mail   | \$8,205,052.00 |
| 113. | Not Stated | 202106 | 941 | FRANTZ<br>PASTEUR<br>PRIVATE<br>FLLC                    | PASTEUR  | Mail   | \$43,200.00    |
| 114. | 3/14/2022  | 202109 | 941 | FRANTZ<br>PASTEUR<br>PRIVATE<br>FLLC                    | PASTEUR  | Mail   | \$79,160.50    |
| 115. | 7/3/2021   | 202106 | 941 | URBAN<br>STATE<br>WASHITAW<br>MUURISH<br>GOVERNME<br>NT | PASTEUR  | Fax    | \$2,205,052.00 |
| 116. | 7/13/2021  | 202103 | 941 | ONLY WHEN<br>NEEDED                                     | ANDERSON | E-file | \$85,000.00    |
| 117. | 7/13/2021  | 202106 | 941 | ONLY WHEN<br>NEEDED                                     | ANDERSON | E-file | \$35,000.00    |
| 118. | 1/16/2022  | 202112 | 941 | ONLY WHEN<br>NEEDED INC                                 | ANDERSON | E-file | \$442,032.00   |

|      |            |        |  |   |          |        |                 |
|------|------------|--------|--|---|----------|--------|-----------------|
| 119. | 4/18/2022  | 202112 |  | THE URBAN<br>STATE FLLP   | ANDERSON | E-file | \$50,010,000.00 |
| 120. | 4/25/2022  | 202203 |  | THE URBAN<br>STATE<br>CORPORATI<br>ON<br>FREDERICK<br>L<br>ANDERSON | ANDERSON | E-file | \$55,000,000.00 |
| 121. | 9/28/2023  | 202212 |  | FLA Holdings  | ANDERSON | E-file | \$432,000.58    |
| 122. | 9/28/2023  | 202303 |  | FLA Holdings  | ANDERSON | E-file | \$902,000.00    |
| 123. | 9/28/2023  | 202209 |  | FLA Holdings  | ANDERSON | E-file | \$902,000.00    |
| 124. | 9/28/2023  | 202306 |  | FLA Holdings  | ANDERSON | E-file | \$902,000.00    |
| 125. | 9/28/2023  | 202206 |  | FLA Holdings  | ANDERSON | E-file | \$10,902,000.00 |
| 126. | 9/28/2023  | 202203 |  | FREDRICK L<br>ANDERSON<br>FLA Holdings                              | ANDERSON | E-file | \$902,000.00    |
| 127. | 9/28/2023  | 202212 |  | FREDRICK L<br>ANDERSON<br>FLA Holdings                              | ANDERSON | E-file | \$902,000.00    |
| 128. | 10/4/2023  | 202309 |  | FLA Holdings  | ANDERSON | E-file | \$902,000.00    |
| 129. | 11/13/2023 | 202303 |  | FLA Holdings  | ANDERSON | Mail   | \$902,000.00    |
| 130. | 11/16/2023 | 202303 |  | Frederick L<br>Anderson<br>FLLC                                     | ANDERSON | Mail   | \$1,127,500.00  |
| 131. | Not Stated | 202309 |  | Frederick L<br>Anderson<br>FLLC                                     | ANDERSON | Mail   | \$1,127,500.00  |

15. A review of JOHNSON's emails revealed that he had confirmation and receipt emails from various tax preparation companies for the e-filed IRS claims in June 2021, July 2021, August 2021, September 2021, October 2021, January 2022, October 2022, November 2022, January 2023, February 2023, and March 2023. Additionally, the signatures on all mailed filings appeared to match the signatures in JOHNSON's bank documents. Furthermore, the Internet Protocol Address that is associated with JOHNSON's mailing address ("IP Address-1"), was used approximately 187 times to login to various tax preparation websites from on or about May 14, 2023 through on or about October 17, 2023.
16. A fingerprint analysis on the return filed on June 7, 2021 for approximately \$23,520 matched the fingerprints of PASTEUR. A review of PASTEUR's emails revealed that he had emails containing IRS documents for some of his

entities, including Open Hearts and Spiritual Mind Foundation Inc., and Frantz Pasteur Private. During the relevant time of the conspiracy, there were numerous e-mail exchanges between PASTEUR and JOHNSON.

17. From in or around January 2023 through in or around October 2023, the Internet Protocol Address that is associated with ANDERSON's mailing address ("IP Address-2"), was used approximately 19 times to directly submit tax forms to the IRS and approximately 1,000 times to log in to various tax preparation websites through which additional returns were submitted. During the relevant time of the conspiracy, there were numerous e-mail exchanges between ANDERSON and JOHNSON.
18. As a result of these false claims, the U.S. Treasury issued refund checks to the sham entities, which in turn were cashed by the DEFENDANTS by transferring the funds into their respective bank accounts, as outlined below. In total, the DEFENDANTS received approximately \$1,027,833.39 in tax refunds, including for COVID-Related Tax Credits, to which they were not entitled, thereby fraudulently enriching themselves, as depicted below (all figures are approximate):

| Approx. Issued Date | Entity                                    | Paid to the Order of  | Destination    | Refund Issued |
|---------------------|---|-----------------------|----------------|---------------|
| 8/3/2021            | Open Hearts and Spiritual Mind Foundation | JOHNSON               | Bank Account-1 | \$770,000     |
| 12/28/2021          | Open Hearts and Spiritual Mind Foundation | JOHNSON               | Bank Account-1 | \$9,031.87    |
| 11/2/2021           | Frantz Pasteur Private                    | PASTEUR               | Bank Account-3 | \$57,823.27   |
| 6/21/2022           | Frantz Pasteur Private                    | PASTEUR               | Bank Account-3 | \$27,126.04   |
| 8/3/2021            | Only When Needed Inc.                     | Only When Needed Inc. | Bank Account-4 | \$35,000      |
| 12/21/2021          | Only When Needed Inc.                     | Only When Needed Inc. | Bank Account-4 | \$35,384.69   |
| 8/30/2022           | Only When Needed Inc.                     | Only When Needed Inc. | Bank Account-4 | \$42,925.96   |
| 10/25/2022          | Open Hearts and Spiritual Mind Foundation | JOHNSON               | Bank Account-5 | \$50,541.56   |

19. After receiving two checks that were issued to Open Hearts and Spiritual Mind Foundation, JOHNSON deposited them on or about August 6, 2021 and on or about January 3, 2022, in the amounts of approximately \$770,000 and \$9,031.87, respectively, into a business bank account for Open Hearts and Spiritual Mind Foundation ("Bank Account-1"). JOHNSON was listed as the signatory for Bank Account-1. On or about August 12, 2021, JOHNSON created another bank account, in his own name, with a zero balance ("Bank Account-2"), and the following day on or about August 13, 2021, JOHNSON transferred approximately \$96,000 from Bank Account-1 into Bank Account-2.
20. On or about August 16, 2021, JOHNSON purchased a Mercedes Benz ("Mercedes-1") from a car dealership ("Dealership-1") with a check from Bank Account-2 and provided a copy of his driver's license to Dealership-1. On or about August 20, 2021, JOHNSON purchased another Mercedes Benz ("Mercedes-2") from a different car dealership ("Dealership-2") with a check from Bank Account-1 and provided Dealership-2 with a copy of his driver's license. Both vehicles<sup>2</sup> were registered to the same address as the ones listed in Bank Account-1 and on JOHNSON's driver's license.
21. On or about November 2, 2021 and June 21, 2022, PASTEUR received two checks that were ultimately deposited to a business bank account for Frantz Pasteur Private LLC ("Bank Account-3"). Bank Account-3 was opened by PASTEUR on or about June 22, 2021.
22. On or about August 3, 2021, December 21, 2021, and August 30, 2022, ANDERSON received three checks that were ultimately deposited to a business bank account for Only When Needed Inc. ("Bank Account-4"). Bank Account-4 was opened by ANDERSON on or about July 20, 2020.
23. After receiving a check that was issued to Open Hearts and Spiritual Mind Foundation, JOHNSON deposited it on or about November 7, 2022, in the amount of \$50,541.56 into a checking account in his name that was opened on or about April 22, 2022 ("Bank Account-5").

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<sup>2</sup> In or around January 2022, ANDERSON and JOHNSON exchanged e-mails with photos of them posing in front of Mercedes-2. A review of JOHNSON's social media accounts also revealed photos of Mercedes-1.

24. In total, the DEFENDANTS, through this scheme, fraudulently caused the IRS to issue them approximately \$1,027,833.39 in tax refunds to which they were not lawfully entitled.