

FILED	RECEIVED
ENTERED	SERVED ON
COUNSEL/PARTIES OF RECORD	
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> <p>APR 17 2018</p> </div>	
CLERK US DISTRICT COURT DISTRICT OF NEVADA	
BY: _____	DEPUTY

1 DAYLE ELIESON
 United States Attorney
 District of Nevada

2

3 ANDREA KAFKA
 JOHN MULCAHY
 Trial Attorneys, Department of Justice
 601 D Street N.W.
 Washington, DC 20004
 202-353-9713
 andrea.kafka@usdoj.gov
 john.t.mulcahy@usdoj.gov

7 Counsel for the United States of America

8

9

10 **UNITED STATES DISTRICT COURT**
DISTRICT OF NEVADA

11 -oOo-

12

13

14 **UNITED STATES OF AMERICA,**

15 **Plaintiff,**

16 **vs.**

17 **WILLIAM WALLER,**

18 **Defendant.**

19 **CRIMINAL INDICTMENT**

20 **Case No.: 2:18-cr- 112**

21 **VIOLATIONS:**

22 Evasion of Payment – 26 U.S.C. § 7201;
 Attempting to Interfere with Administration of
 Internal Revenue Laws – 26 U.S.C. § 7212(a);
 Willful Failure to File Return – 26 U.S.C.
 § 7203; False Statements on a Loan
 Application – 18 U.S.C. § 1014

23 **THE GRAND JURY CHARGES THAT:**

INTRODUCTION

At times relevant to this Indictment:

1 1. **WILLIAM WALLER** was a resident of Las Vegas, Nevada and was married.

2 2. **WILLIAM WALLER** was a realtor, real estate agent and real estate broker in
3 the state of Nevada within the District of Nevada.

4 3. **WILLIAM WALLER** failed to file a U.S. Individual Income Tax Return (Form
5 1040) for calendar years 1999 through 2016.

6 4. On or about November 19, 2004, **WILLIAM WALLER** caused Burbank
7 Holdings LLC to be incorporated in the state of Nevada, with **WILLIAM WALLER** as an
8 officer.

9 5. On or about May 8, 2014, **WILLIAM WALLER** caused Burbank Holdings
10 LLC to be incorporated in the state of Nevada, with **WILLIAM WALLER** listed as the
11 registered agent.

12 6. The Internal Revenue Service (IRS) was an agency of the United States
13 Department of the Treasury and was responsible for enforcing and administering the tax laws of
14 the United States.

15 7. Between the period of approximately August 2004 and January 28, 2015, the IRS
16 continuously engaged in various forms of investigative and enforcement activity regarding
17 **WILLIAM WALLER's** outstanding tax liabilities, including, but not limited to, issuing notices
18 of deficiency, summoning financial records, sending correspondence to **WILLIAM WALLER**
19 regarding his tax liability, filing notices of federal liens, sending notices of intent to levy to
20 **WILLIAM WALLER**, requesting financial information from **WILLIAM WALLER** and
21 holding Collection Due Process proceedings regarding **WILLIAM WALLER's** tax liabilities.

22 8. On or about November 20, 2013, the IRS sent, via certified mail, to **WILLIAM**
23 **WALLER**, a Statutory Notice of Deficiency for the calendar years 2004, 2005, 2006, 2007,

1 2008, and 2009 in the amounts of \$125,810, \$148,504, \$119,104, \$76,617, \$42,600, and
2 \$16,413, respectively.

3 9. On or about September 11, 2014, the IRS sent via certified mail to **WILLIAM**
4 **WALLER** a Final Notice: Notice of Intent to Levy and Notice of Your Right to a Hearing.

5 10. On or about September 23, 2014, the IRS sent via certified mail to **WILLIAM**
6 **WALLER** a Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320,
7 for the tax years 2004 through 2009.

8 11. On or about February 12, 2015, the IRS sent via certified mail to **WILLIAM**
9 **WALLER** a Notice of Determination Concerning Collection Action(s) Under Section 6320
10 and/or 6330 of the Internal Revenue Code, indicating that the assessments for the tax periods
11 2004, 2005, 2006, 2007, 2008, and 2009 were valid.

12 **COUNT ONE**

13 Evasion of Payment – 26 U.S.C. § 7201

14 12. The allegations contained in Paragraphs 1 through 11 of this Indictment are re-
15 alleged and incorporated herein.

16 13. From in or about November 2013 and continuing through at least in or about
17 January 2016, in the District of Nevada and elsewhere,

18 **WILLIAM WALLER,**

19 the Defendant herein, willfully attempted to evade and defeat the payment of income tax due and
20 owing by him to the United States of America, for the calendar years 2004 through 2009, by
21 committing various affirmative acts, including, but not limited to the following:

22 a. Establishing nominee entities with the Nevada Secretary of State;

- b. Using nominee entities to conceal his ability to pay his outstanding tax liability;
- c. Using and maintaining bank accounts in the names of nominee entities;
- d. Using multiple layers of entities in order to conceal his identity; and
- e. Using nominee bank accounts to pay for personal expenses.

All in violation of Title 26, United States Code, Section 7201.

COUNT TWO

Attempting to Interfere with Administration of Internal Revenue Laws – 26 U.S.C. § 7212(a)

14. The allegations contained in Paragraphs 1 through 11 of this Indictment are re-alleged and incorporated herein.

15. Beginning no later than in or about November 2004 and continuing through at least January 2016, in the District of Nevada and elsewhere,

WILLIAM WALLER,

the Defendant herein, did corruptly endeavor to obstruct and impede the administration of the internal revenue laws, by committing acts, including, but not limited to, the following:

- a. Registering nominee entities with the Nevada Secretary of State;
- b. Opening bank accounts in the names of nominee entities;
- c. Using multiple layers of entities in order to conceal his identity;
- d. Directing that payments for services rendered by him be made to entities other than himself;
- e. Depositing personal gifts into bank accounts held in names other than his own;
- f. Using nominee bank accounts to pay for personal expenses;

1 g. Dealing in cash; and

2 h. Instructing banks to not respond to summonses from the IRS.

3 All in violation of Title 26, United States Code, Section 7212(a).

4
5 **COUNT THREE**

6 Willful Failure to File Return – 26 U.S.C. § 7203

7 16. The allegations contained in Paragraphs 1 through 11 of this Indictment are re-
8 alleged and incorporated herein.

9 17. During the calendar year 2011,

10 **WILLIAM WALLER,**

11 the Defendant herein, had and received gross income in excess of the required statutory
12 minimum. By reasons of such gross income, he was required by law, following the close of the
13 calendar year and on or before April 17, 2012 to make an income tax return to any proper officer
14 of the Internal Revenue Service, stating specifically the items of his gross income and any
15 deductions and credits to which he was entitled. Well knowing and believing all of the
16 foregoing, he did willfully fail, on or about April 17, 2012, in the District of Nevada and
elsewhere, to make an income tax return.

17 All in violation of Title 26, United States Code, Section 7203.

COUNT FOUR

Willful Failure to File Return – 26 U.S.C. § 7203

18. The allegations contained in Paragraphs 1 through 11 of this Indictment are re-
alleged and incorporated herein.

19. During the calendar year 2012,

WILLIAM WALLER,

the Defendant herein, had and received gross income in excess of the required statutory
minimum. By reasons of such gross income, he was required by law, following the close of the
calendar year and on or before April 15, 2013 to make an income tax return to any proper officer
of the Internal Revenue Service, stating specifically the items of his gross income and any
deductions and credits to which he was entitled. Well knowing and believing all of the
foregoing, he did willfully fail, on or about April 15, 2013, in the District of Nevada and
elsewhere, to make an income tax return.

All in violation of Title 26, United States Code, Section 7203.

COUNT FIVE

False Statements on Loan Application – 18 U.S.C. § 1014

20. In or about October 2012, in the District of Nevada and elsewhere,

WILLIAM WALLER,

the Defendant herein, knowingly made a false statement to Wells Fargo & Company, a financial
institution, the accounts of which were insured by the Federal Deposit Insurance Corporation, to
obtain a loan modification to reduce the amount of payment in that the defendant falsely

1 represented that he had not worked in several years and had no source of income, when in truth
2 and fact, as the defendant well knew, he had worked from approximately 2008 until at least
3 approximately 2012 and received income during those years from that activity.


4 All in violation of Title 18, United States Code, Section 1014.

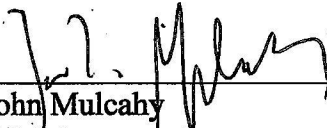
5
6 **DATED:** This 17th day of April, 2018

7 **A TRUE BILL:**

8
9 /S/
FOREPERSON OF THE GRAND JURY

10 DAYLE ELIESON
United States Attorney

11
12 
Andrea Kafka
13 Trial Attorney, Department of Justice

14
15 
John Mulcahy
16 Trial Attorney, Department of Justice