



4. An Electronic Filing Identification Number (“EFIN”) was a number assigned by the IRS to tax return preparers, who were accepted into the electronic filing program. The EFIN permitted tax return preparers to electronically file tax returns.

5. A Preparer Tax Identification Number (“PTIN”) was a number required of all tax return preparers who are compensated for preparing, or assisting in the preparation of, all or substantially all of any United States federal tax return, claim for refund, or other tax form submitted to the IRS. Each return preparer must have his or her own PTIN.

6. In or about December 2004, the IRS assigned **HARRIS** PTIN xxxxxx092. In or about February 2005, the IRS assigned **HARRIS** EFIN xxx290. **HARRIS** used both numbers to prepare and file federal income tax returns.

7. In or about December 2012, the IRS informed **HARRIS** that it was revoking EFIN xxx290. Thereafter, **HARRIS** used the EFIN and PTIN assigned to T.G. in order to prepare and file federal income tax returns for payment. Those returns listed T.G. as the return preparer when, in fact, the returns were prepared by **HARRIS**.

**COUNTS ONE THROUGH TWENTY-FOUR**  
**(Aiding the Filing of False Tax Returns)**

8. The factual allegations contained in Paragraphs 1 through 7 of the Introduction are realleged and incorporated herein as if copied verbatim.

9. On or about each date set forth below, in the Western District of Virginia, defendant, **TIMOTHY L. HARRIS**, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation under the Internal Revenue laws, of U.S. Individual Income Tax Returns, Forms 1040, and accompanying schedules for the taxpayers and calendar years specified below. The returns were false and fraudulent as to material matters, in that they

represented that the taxpayers specified below were entitled under the provisions of the Internal Revenue laws to claim the items identified below in the amounts listed on the taxpayers' returns, whereas, as **HARRIS** then and there knew and believed, these taxpayers were not entitled to claim those items in the amounts listed on their returns:

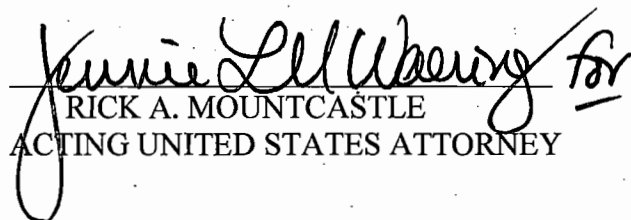
COUNT	TAXPAYER	APPROXIMATE DATE FILED	TAX YEAR	FALSE ITEMS
1	D.G. & D.B.	2/6/2011	2010	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
2	D.G. & D.B.	2/5/2012	2011	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
3	D.G. & D.B.	2/19/2013	2012	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
4	C.H. & P.S.	3/29/2011	2010	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
5	C.H. & P.S.	1/31/2012	2011	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
6	G.J.	1/21/2011	2010	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
7	G.J.	1/17/2012	2011	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
8	G.J.	1/24/2013	2012	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
9	G.J.	2/10/2014	2013	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
10	S.L. & J.L.	2/17/2011	2010	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
11	S.L. & J.L.	2/16/2013	2012	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
12	S.L. & J.L.	2/15/2014	2013	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
13	C.T.	2/7/2011	2010	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
14	C.T.	1/13/2012	2011	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
15	C.V. & T.V.	1/31/2011	2010	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
16	C.V. & T.V.	2/5/2012	2011	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
17	T.W.	1/24/2011	2010	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
18	T.W.	1/26/2012	2011	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)

COUNT	TAXPAYER	APPROXIMATE DATE FILED	TAX YEAR	FALSE ITEMS
19	J.W. & R.W.	2/1/2011	2010	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
20	J.W. & R.W.	2/9/2012	2011	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
21	J.W. & R.W.	4/6/2013	2012	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
22	L.W.	2/1/2011	2010	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
23	L.W.	1/21/2012	2011	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)
24	L.W.	4/17/2013	2012	1. Schedule C Loss (line 12) 2. Taxable Income (line 43)

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

A TRUE BILL this 13 day of April, 2017.

st Grand Jury Foreperson  
FOREPERSON

 for  
RICK A. MOUNTCASTLE  
ACTING UNITED STATES ATTORNEY