

UNITED STATES DISTRICT COURT

for the

Eastern District of California



FILED
Feb 14, 2024
CLERK, U.S. DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

SEALED

United States of America

v.

KRISTOPHER THOMAS, CHARMANE DOZIER,
KETTISHA THOMPSON-DOZIER, and SHARON
VANCE

Case No. 5:24-mj-00007-CDB

Defendant(s)

CRIMINAL COMPLAINT

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date(s) of January 2022-July 2023 in the county of Kern in the
Eastern District of California & elsewhere, the defendant(s) violated:

Code Section
18 U.S.C. 286

Offense Description
Conspiracy to defraud the Government with respect to claims

This criminal complaint is based on these facts:

Affidavit of FBI Special Agent Justin Dasher, attached hereto and incorporated herein by reference.

[X] Continued on the attached sheet.

Handwritten signature of Justin Dasher

Complainant's signature

Justin Dasher, Special Agent

Printed name and title

Sworn to me in accordance with Fed.R.Crim.P. 4.1.

Date: February 14, 2024

Handwritten signature of Christopher D. Baker

Judge's signature

City and state: Bakersfield, California

Hon. Christopher D. Baker

Printed name and title

1 **AFFIDAVIT OF JUSTIN DASHER**

2 I, Justin Dasher, being first duly sworn, depose and state as follows:

3 **I. INTRODUCTION AND AGENT’S BACKGROUND**

4 1. I am a Special Agent with the Federal Bureau of Investigation (FBI) and have been since  
5 April 2021. I graduated from the Basic Field Training Course in Quantico, Virginia in August 2021. I  
6 am assigned to the white collar crime squad of the Sacramento Division’s Fresno Resident Agency.  
7 Since August 2021, I have worked investigations involving fraud, public corruption, and civil rights  
8 violations. I have also worked cases involving fraud perpetrated within prison facilities of the California  
9 Department of Corrections and Rehabilitation. Prior to joining the FBI, I worked as an accountant. This  
10 case was worked with Internal Revenue Service: Criminal Investigation (IRS:CI) Special Agent  
11 Stephanie Posey.

12 2. I further make this affidavit in support of an application for arrest warrants for  
13 **KRISTOPHER THOMAS, CHARMANE DOZIER, KETTISHA THOMPSON-DOZIER,** and  
14 **SHARON VANCE** for violations of Title 18 U.S.C. § 286 (conspiracy to defraud the Government with  
15 respect to claims).

16 3. The facts in this affidavit come from my personal observations, my training and  
17 experience, and information obtained from other agents, law enforcement officers and witnesses  
18 involved in the case. This affidavit is meant to show that there is probable cause for the requested search  
19 and arrest warrants. It does not set forth all of my knowledge about this case.

20 **II. APPLICABLE LAW**

21 4. Title 18, United States Code, Section 286 (conspiracy to defraud the Government with  
22 respect to claims) provides, “Whoever enters into any agreement, combination, or conspiracy to defraud  
23 the United States, or any department or agency thereof, by obtaining or aiding to obtain the payment or  
24 allowance of any false, fictitious or fraudulent claim, shall be fined under this title or imprisoned not  
25 more than ten years.”

26 **III. TAX RELATED TERMINOLOGY**

27 5. An employer identification number (EIN) is a unique number assigned by the IRS to  
28 business entities. An EIN can be applied for online and allows employers to file certain tax returns,

1 including payroll tax returns, and allows employers to withhold taxes from income and other wages. The  
2 IRS tracks tax filings for each business by the unique EIN.

3         6.         The IRS requires businesses to file business tax returns based on the type of business in  
4 operation. Businesses are generally classified as a C Corporation, an S Corporation, a partnership, or a  
5 sole proprietor, and the tax forms to report their income or losses and taxes to the IRS vary based on the  
6 classification of the business. For example, a Form 1120 (U.S. Corporation Income Tax Return), Form  
7 1120S (U.S. Income Tax Return for an S Corporation), Form 1065 (U.S. Return of Partnership Income),  
8 or a Schedule C (Profit or Loss from Business, Sole Proprietorship) are all forms businesses file to  
9 report income or loss of the business and the corresponding taxes owed. A search of IRS databases can  
10 identify which business tax returns are filed based on the business's EIN.

11         7.         When a business has employees, the employer has certain tax responsibilities. At the end  
12 of the year, the employer must complete Forms W-2 and Wage and Tax Statements (hereafter referred to  
13 wage and earnings statements), to report wages, tips and other compensation paid to an employee. A  
14 search of IRS databases can identify the wage and earnings statements issued by the employer based on  
15 the EIN. A search of IRS databases can also identify the individuals who reported the wage and earnings  
16 statements on their personal tax returns for a particular EIN.

17         8.         Based on the type of business in operation, the owner of the business may report their  
18 share of income or losses from the business on a Schedule K-1 (Partner's Share of Income, Deductions,  
19 Credits, etc.) that flows through to their personal tax returns. The owner of the business could also report  
20 wages from the business from a wage and earnings statement. The owner of the business could also  
21 report the income or losses on a Schedule C for a sole proprietorship on their own personal tax returns.  
22 A search of IRS databases can identify if an individual reported wages from a business, or reported it as  
23 a sole proprietorship on a Schedule C, or reported income or losses as a flow through business onto their  
24 personal tax returns.

25         9.         Form 941 (Employer's Quarterly Federal Tax Return) is required by employers to report  
26 various types of taxes withheld from employees' wages quarterly, hereafter referred to after payroll tax  
27 returns. Q1 refers to the first quarter of the calendar year January 1 through March 31. Q2 refers to the  
28 second quarter of the year from April 1 through June 30. Q3 refers to the third quarter of the year from



1 July 1 through September 30. Q4 refers to the fourth quarter of the year from October 1 through  
2 December 31. The payroll tax return contains information relating to wages paid to employees and taxes  
3 withheld for those employees and calculates the total amount of money that employers are required to  
4 pay to cover payroll tax responsibilities for the quarter. A search of IRS databases can identify payroll  
5 tax returns that are filed for each employer based on the EIN.

6 10. During the COVID-19 pandemic, the Employee Retention Credit became available as a  
7 refundable federal tax credit for employers as a way to encourage businesses to keep employees on their  
8 payroll. The credit is available to eligible employers that paid wages to some or all employees after  
9 March 12, 2020 and before January 1, 2022. The refundable credit was based on the number of  
10 employees and amount of wages. According to the IRS, the credit maximum started at \$5,000 per  
11 employee in 2020 and was increased to \$7,000 per employee per quarter in 2021. The credits can be  
12 claimed retroactively until 2025. The credit can be claimed on a quarterly payroll tax return, a Form 941.

13 11. The Employee Retention Credit is a refundable tax credit, so if the credit exceeds the  
14 total payroll tax liability and other liabilities, the remaining amount is returned as a refund to the  
15 employer.

16 **IV. SUMMARY OF PROBABLE CAUSE**

17 12. Between 2022 and 2023, **KRISTOPHER THOMAS (THOMAS)** executed a multi-  
18 million tax refund fraud scheme. During the course of the scheme, **THOMAS** and his co-conspirators  
19 electronically filed fraudulent payroll tax returns with the IRS that claimed Employee Retention Credits  
20 (ERC) for businesses that were not entitled to receive the credit in order to receive large tax refunds.

21 13. IRS records show **THOMAS** and his co-conspirators electronically filed more than 400  
22 payroll tax returns that claimed more than \$550 million in tax refunds.

23 14. At all relevant times herein, **THOMAS** has been incarcerated at Kern Valley State Prison  
24 (KVSP) within the Eastern District of California. **THOMAS** has been incarcerated at KSVP since  
25 December 2010 after being convicted of first degree murder. He is eligible for parole in 2033.

26 15. While incarcerated, **THOMAS** communicated with other individuals about tax filings  
27 including **CHARMANE DOZIER (DOZIER)**, **KETTISHA THOMPSON-DOZIER (THOMPSON-**  
28 **DOZIER)**, **SHARON VANCE (VANCE)** and other individuals to assist him with the tax fraud



1 scheme. **THOMAS** provided instruction to co-conspirators about how to file the payroll tax returns,  
2 how to respond to correspondence to the IRS, how to deposit the tax refund checks received, and more.  
3 The payroll tax returns were false because the payroll tax returns were filed for fictitious business  
4 entities or overstated the business's employees and wages.

5 **V. STATEMENT OF PROBABLE CAUSE**

6 **A. BACKGROUND OF THE INVESTIGATION**

7 16. In July 2022, the Drug Enforcement Administration (DEA) began an investigation into a  
8 drug trafficking organization operating in the Eastern District of California and elsewhere. During the  
9 investigation, the DEA received Court authorization to intercept wire and electronic communications  
10 to/from **THOMAS**'s cellular telephones for three time periods: from approximately September 1, 2022  
11 through October 31, 2022; December 5, 2022 through January 4, 2023; and March 22, 2023 to March  
12 31, 2023<sup>1</sup>. Agents also obtained recorded jail communications with **THOMAS** and others on his state-  
13 issued tablet.

14 17. In certain calls and text messages, **THOMAS** appeared to be involved in a tax fraud  
15 scheme. Certain intercepted text messages contained screen shots of tax information for many  
16 businesses with tax refund amounts. This triggered DEA to request assistance from IRS:CI and FBI into  
17 the tax and financial elements of the investigation.

18 18. Throughout the entirety of the investigation, agents have served more than 80 subpoenas  
19 and executed several search warrants. Information has been analyzed from many sources, including  
20 financial records, tax software records, and IRS records. The analysis of IRS records included the review  
21 of tax information for more than 100 business entities and more than 300 payroll tax returns.

22 **B. SUMMARY OF THE RELATIONSHIPS OF SUBJECTS AND THEIR**  
23 **CRIMINAL HISTORIES**

24 19. **THOMAS** is at the center of the conspiracy. One of his co-conspirators was his mother,  
25 **THOMPSON-DOZIER**. CDCR visitor records showed **THOMPSON-DOZIER** is listed as  
26 **THOMAS**'s mother. Additionally, on multiple wire intercepts **THOMPSON-DOZIER** and **THOMAS**

27 \_\_\_\_\_  
28 <sup>1</sup> Case numbers: 1:22-SW-0354-DAD, 1:22-SW-00386-JLT, and 1:23-SW-00077-JLT in the Eastern District of California.

1 refer to each other as mother and son and also discuss other family members.

2       20.       Review of public social media revealed that **THOMPSON-DOZIER** and **DOZIER** are  
3 married. Further, IRS records show **THOMPSON-DOZIER** and **DOZIER** filed tax returns as married  
4 filing jointly for at least the last few years. Up until approximately May 2023, **THOMPSON-DOZIER**  
5 and **DOZIER** lived at 3139 Tall Oaks Drive, Florence, South Carolina, referred throughout this affidavit  
6 as their previous residence. **THOMPSON-DOZIER** and **DOZIER** now reside in Maryland.

7       21.       **VANCE** is an associate of **THOMAS** and has been for many years. **VANCE** sent  
8 **THOMAS** money while he was incarcerated from approximately 2014 to 2019. CDCR records also  
9 show that **VANCE**, or a relative of **VANCE**, was at one time designated as **THOMAS**'s alternate  
10 emergency contact. Intercepted calls show **THOMAS** and **VANCE** have communicated telephonically  
11 in September 2022 about mutual acquaintances, ERC filings, and other fraud schemes.

12       22.       **THOMAS**, **DOZIER**, **THOMPSON-DOZIER**, and **VANCE**, do not have any known  
13 experience conducting legitimate tax preparation services for others. According to the IRS, all paid tax  
14 preparers are required to pass a suitability check and obtain a Preparer Tax Identification Number  
15 (PTIN). IRS records do not show than any of these individuals have ever had a PTIN or have filed  
16 listing their names as preparers on any tax returns filed with the IRS.

17       **C.    WIRE INTERCEPTS DISCUSSING IRS VERIFICATION LETTERS AND**  
18       **OTHER WIRE INTERCEPTS**

19       23.       Intercepted calls and recorded jail calls identified **THOMAS** speaking to others about  
20 the fraud scheme. On March 25, 2023, **THOMAS** called his mom, **THOMPSON-DOZIER**, on a  
21 recorded jail line. **THOMPSON-DOZIER** says: "your little peoples, everybody who got this goddamn  
22 ERTC, they [are about] to start getting letters from Social Security." **THOMPSON-DOZIER**  
23 explained the people who received the letters would have to explain to Social Security how they made a  
24 certain amount of money without any workers filing W2s. **THOMPSON-DOZIER** said she got them,  
25 "Puddin" got them, and everybody is getting them. **THOMPSON-DOZIER** said she wasn't worried  
26 about "that shit" and laughed. **THOMPSON-DOZIER** said the letters were not from the IRS, but from  
27 Social Security, because some of the money was supposed to go to the Social Security Administration.  
28 **THOMPSON-DOZIER** said she didn't care. **THOMPSON-DOZIER** said she cracked up when she

1 read the letter and put it to the side. **THOMPSON-DOZIER** asked “what are they really gone do with  
2 all of the people they sent the letters to?” **THOMAS** said “they ain’t gonna do shit.” **THOMAS** said  
3 all that they are going to say is that “you owe us this back and you have to pay it back whenever y’all  
4 can.” **THOMAS** said it would be paid back on the “33rd of Neveruary.” **THOMPSON-DOZIER** said  
5 she wasn’t tripping, she laughs about everything and this is a journey and she was on it.

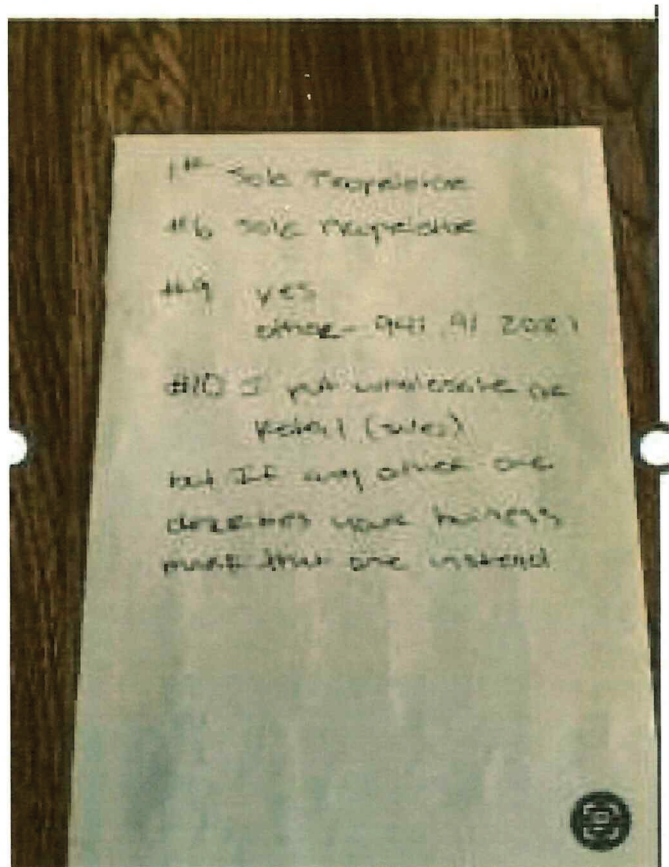
6 24. **THOMPSON-DOZIER** references letters received from the Social Security  
7 Administration, but IRS also sent letters to ERC recipients. IRS mails Letters 6042C when IRS  
8 identifies potential identity theft and wants to verify information. Agents intercepted text messages on  
9 September 24, 2022 between **THOMAS**, using phone number 323-219-7115, and an unknown co-  
10 conspirator using phone number 323-371-5165 (referred to as USER5165<sup>2</sup>) about IRS letters.  
11 **THOMAS** texted USER5165 instructions on how to fill out the letter so the IRS can verify the validity  
12 of the corporate return by answering ten questions. The answers provided by **THOMAS** pertained to the  
13 questions on IRS LTR 6042C, which are used by the IRS as an identity theft measure.

14 25. Agents intercepted text messages between **THOMAS** using phone number 323-219-7115  
15 and a person believed to be another CDCR inmate, using phone number 213-712-0896 (USER0896),  
16 on September 19, 2022 that had piece of paper with handwritten instructions for answering questions  
17 on the IRS LTR 6042C.

18  
19  
20  
21  
22  
23  
24  
25  
26 \_\_\_\_\_  
27 <sup>2</sup> The subscriber for telephone number 323-371-5165, or USER5165, was unidentified. The  
28 account was established on 08/08/2022 and records included a subscriber. However, the true identity of  
the user of the telephone number was not discovered.



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28



26. Agents intercepted text messages between **THOMAS**, using phone number 323-219-7115, and USER0896, on September 20, 2022. An unidentified female was also on the call. **THOMAS** gave instructions to answer questions on an IRS LTR 6042C, which is a letter mailed by the IRS when there is potential fraud and additional verification is required. **THOMAS** referenced the instructions that he had provided on the previous day and told the unidentified female to fax the completed LTR 6042C to the IRS in order to expedite the payout process. On September 21, 2022, USER0896 texted information to **THOMAS** about a company called Bad and Boozie Bartending LLC including the officer's names, EIN, and address. A review of records provided by Tax Bandits included three payroll tax returns filed using the Tax Bandits software platform on October 08, 2022 claiming over \$2,500,000 in refund checks stemming from ERC claims for Bad and Boozie Bartending LLC. The IRS did not pay out the claims due to suspected fraud. Records obtained from Tax Bandits show all three claims were filed with **DOZIER's** Tax Bandits account and the filing fee was paid for by **DOZIER's** credit card ending in

1 8336.

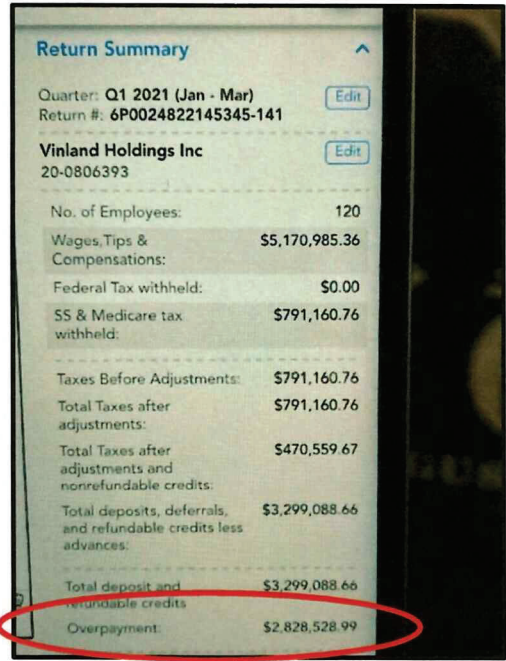
2 27. On August 16, 2022 **THOMAS** and **THOMPSON-DOZIER** spoke on a  
3 recorded jail call and discussed checks expected in the mail for all the “people [they] did.” It is believed  
4 the two are discussing IRS refund checks. In that call, **THOMPSON-DOZIER** states that some of the  
5 people seemed scared they may get in trouble. **THOMAS** states the people can stay “broke” then and  
6 they will find others willing to help. **THOMAS** also mentions that people who do not have EINs can  
7 obtain them. **THOMAS** states that **THOMPSON-DOZIER** should use their information to backdate  
8 the starting date of the business when requesting the EIN.

9 **D. THOMAS TEXTS OTHER INDIVIDUALS ABOUT FIVE BUSINESSES THAT**  
10 **CLAIMED EMPLOYEE RETENTION CREDITS AND ATTEMPTED \$42 MILLION IN**  
11 **TAX REFUNDS**

12 28. In September of 2022, agents intercepted various calls and text messages between  
13 **THOMAS** using phone number 323-219-7115 and an unknown conspirator using telephone number  
14 279-215-9179 (referred to as UM9179<sup>3</sup>). The intercepted text messages showed tax information for at  
15 least five businesses that appear to have no connection to **THOMAS**: (1) MT Remodeling; (2) B.L.U.E.  
16 T.E.A.M. Inc; (3) Tsunami Ent; (4) Real Estate Against Bullying; and (5) Vinland Holdings. The  
17 following photo or screen shot between **THOMAS** using phone number 323-219-7115 and UM 9179 on  
18 September 5, 2022 is an example of the many screen shots texted between **THOMAS** and others:  
19  
20  
21  
22  
23  
24  
25  
26

---

27 <sup>3</sup> The subscriber for telephone number 279-215-9179, or UM9179, was not identified. The  
28 account originated on 07/25/2022 and was prepaid. Analysts of the DEA suspected the telephone to be  
used by another inmate to whom **THOMAS** referred as "Fabian."



Attempted Tax Refund

29. IRS records shows 15 payroll tax returns for the five businesses<sup>4</sup> were electronically filed with the IRS for Q1, Q2, and Q3 of 2021 between August 28, 2022, and September 11, 2022. The payroll tax returns claimed \$42 million in tax refunds from the IRS. The refunds were primarily calculated based on the ERC, which is based on the number of employees and wages paid. The IRS did not pay out any of the tax refunds for these five businesses due to suspected fraud.

Item	Tax Period	Employer Name	# Employees	Wages	Refund Attempted
1	Q1 2021	Tsunami Ent	80	\$2,868,491	\$ 1,569,065
2	Q2 2021	Tsunami Ent	80	\$2,869,317	\$ 1,569,517
3	Q3 2021	Tsunami Ent	80	\$2,869,825	\$ 1,569,794
4	Q1 2021	BLUE TEAM Inc.	120	\$5,155,938	\$ 2,820,298
5	Q2 2021	BLUE TEAM Inc.	120	\$5,156,354	\$ 2,820,526
6	Q3 2021	BLUE TEAM Inc.	120	\$5,156,979	\$ 2,820,867
7	Q1 2021	MT Remodeling	135	\$5,582,566	\$ 3,053,664
8	Q2 2021	MT Remodeling	135	\$5,587,943	\$ 3,056,605
9	Q3 2021	MT Remodeling	135	\$5,588,639	\$ 3,056,986
10	Q1 2021	Real Estate Against Bullying	161	\$7,191,855	\$ 3,933,945
11	Q2 2021	Real Estate Against Bullying	161	\$7,192,737	\$ 3,934,427
12	Q3 2021	Real Estate Against Bullying	161	\$7,193,496	\$ 3,934,842
13	Q1 2021	Vinland Holdings	120	\$5,170,985	\$ 2,828,529
14	Q2 2021	Vinland Holdings	120	\$5,171,428	\$ 2,828,771
15	Q3 2021	Vinland Holdings	120	\$5,172,255	\$ 2,829,224
<b>TOTAL ATTEMPTED REFUNDS</b>					<b>\$ 42,627,060</b>

<sup>4</sup> (1) MT Remodeling; (2) B.L.U.E. T.E.A.M. Inc; (3) Tsunami Ent; (4) Real Estate Against Bullying; and (5) Vinland Holdings.



1           30.     Analysis of IRS records and other tax information show the five businesses<sup>4</sup> were not  
2 entitled to claim ERC that generated the large refunds because the IRS, in combination with other  
3 evidence, did not identify employees of the businesses or wages paid by the business in order for the  
4 businesses to be eligible to receive the credits, discussed in more detail below:

5           31.     On September 3, 2022, agents intercepted a text message from USER5165 to **THOMAS**  
6 using phone number 323-219-7115 with the business name Tsunami Ent and the EIN for the business,  
7 an address, owner's name, and a date identified as the date the business started. On September 29,  
8 2022, agents intercepted a text message from **THOMAS** using phone number 323-219-7115 to  
9 USER5165 with a screenshot of the payroll tax summary for Tsunami Ent that showed a tax refund  
10 more than \$1.5 million along with other information similar to the screen shot shown above. The  
11 payroll tax returns electronically filed with the IRS for Tsunami ENT for the first three quarters of tax  
12 year 2021 reported that the business had 80 employees and paid wages to of over \$2.8 million each  
13 quarter. However, a search of IRS records based on the EIN of Tsunami Ent did not find any record of  
14 wages paid to employees (no wage and earnings statements were filed) and did not find any business  
15 tax returns filed for 2021. Additionally, a search of IRS records did not identify any personal tax  
16 returns of individuals that reported any wages from Tsunami Ent. IRS records show that the alleged  
17 owner and operator of the business received unemployment benefits during 2021, which is inconsistent  
18 for someone who filed a payroll tax return that claimed to pay employees over \$2.8 million per quarter.  
19 Further, IRS records show that the purported owner of the business has never reported any income from  
20 the business Tsunami ENT.

21           32.     On September 5, 2022, agents intercepted a text message from **THOMAS** to USER5165  
22 with a screenshot of the payroll tax summary for B.L.U.E. T.E.A.M. Inc. that showed a tax refund more  
23 than \$2.8 million along with other information similar to the screen shot shown above. The payroll tax  
24 returns electronically filed with the IRS for B.L.U.E. T.E.A.M. Inc for the first three quarters of tax  
25  
26  
27  
28

1 year 2021 reported that the business had 120 employees and paid wages of more than \$5 million each  
2 quarter. However, a search of IRS records based on the EIN of B.L.U.E. T.E.A.M. did not find any  
3 record of wages paid to employees (no wage and earnings statements were filed). IRS records show  
4 that the EIN application listed the business start date as August 2022, but the payroll tax returns were  
5 filed for Q1, Q2, and Q3 of 2021, the prior year. IRS records show that the alleged owner and operator  
6 of the business did not report any income from B.L.U.E. T.E.A.M. Inc, but the payroll tax returns  
7 reported the business paid \$5 million in wages each quarter.  
8

9 33. On September 5, 2022, agents intercepted a text message from **THOMAS** to USER5165  
10 with a screenshot of the payroll tax summary for MT Remodeling that showed a tax refund more than  
11 \$3 million along with other information similar to the screen shot shown above. The payroll tax returns  
12 electronically filed with the IRS for MT Remodeling for the first three quarters of tax year 2021  
13 reported that the business had 135 employees and paid wages of more than \$5 million each quarter.  
14 However, a search of IRS records based on the EIN of MT Remodeling did not find any record of  
15 wages paid to employees (no wage and earnings statements were filed). Further, IRS records did not  
16 identify any business tax returns or any other tax filings for MT Remodeling. The only filings with the  
17 IRS were for application of the EIN in 2020 and three payroll tax returns for the first three quarters of  
18 2021. A California Secretary of State filing shows that an individual, M.J., filed Articles of  
19 Organization for the business on August 6, 2020. The payroll tax returns reported the business paid out  
20 over \$5 million in wages per quarter in 2021; however, IRS records show M.J. received unemployment  
21 benefits during 2021 and did not report any income from the business MT Remodeling.  
22  
23

24 34. On September 5, 2022, agents intercepted a text message from **THOMAS** to USER9179  
25 with a screenshot of the payroll tax summary for Vinland Holdings that showed a tax refund more than  
26 \$2.8 million along with other information similar to the screen shot shown above. The payroll tax  
27 returns electronically filed with the IRS for Vinland Holdings for the first three quarters of tax year  
28

1 2021 reported that the business had 120 employees and paid wages of more than \$5 million each  
2 quarter. However, a search of IRS records based on the EIN of Vinland Holdings did not find any  
3 record of wages paid to employees (no wage and earnings statements were filed). IRS records show the  
4 owner and operator of Vinland Holdings was T.H. (the owner of Vinland Holdings). The owner of  
5 Vinland Holdings replied to a Letter 6042C mailed to him from the IRS that showed no payroll tax  
6 returns were filed for this entity. This letter is mailed out by the IRS for suspicious business returns to  
7 obtain additional verification information. On January 23, 2024, the owner of Vinland Holdings told  
8 agents that Vinland Holdings did not have any employees at all and the business is a real estate holding  
9 company. The owner of Vinland Holdings said if any documents were filed with the IRS that claimed  
10 the business had employees or claimed any claimed any credits, those tax filings are fraudulent.

12 35. On September 11, 2022, agents intercepted a text message from **THOMAS** to UM9179  
13 with a screenshot of the payroll tax summary for Real Estate Against Bullying that showed a tax refund  
14 more than \$3.9 million along with other information similar to the screen shot shown above. The  
15 payroll tax returns electronically filed with the IRS for Real Estate Against Bullying for the first three  
16 quarters of tax year 2021 reported that the business had 161 employees and paid wages of more than \$7  
17 million each quarter. IRS records show the true owner of the business was P.S. (the owner of Real  
18 Estate Against Bullying). The owner of Real Estate Against Bullying responded to IRS Letter 6042C  
19 that the business was never in operation. Florida Secretary of State filings show no activity from 2017  
20 until the company appeared to file for a reinstatement on February 22, 2022. On or around September  
21 8, 2022 Florida Secretary of State filings show the name and address of the registered agent was  
22 changed and an amended annual report was filed. The address listed on the payroll tax returns was in  
23 California, which is far from where the company was incorporated in Florida. On January 24, 2024,  
24 agents spoke to the owner of Real Estate Against Bullying who confirmed the business was never in  
25 operation and did not have 161 employees and did not pay \$7m in wages.



1 36. IRS records show the 15 payroll tax returns electronically filed with the IRS for the five  
2 businesses were all filed from the same tax preparation software, Tax Bandits, an online platform  
3 owned by SPAN Enterprises LLC.  
4

5 **E. DOZIER'S TAX BANDITS ACCOUNT WAS USED TO ELECTRONICALLY**  
6 **FILE APPROXIMATELY 300 PAYROLL TAX RETURNS**

7 37. Tax Bandits specializes in electronically filing payroll tax returns. The Tax Bandits  
8 website allows users to fill in tax information, electronically sign the forms, and electronically submit  
9 the signed tax forms to the IRS. Customers pay Tax Bandits a fee for each tax return filed electronically,  
10 around \$4.95 per tax return.

11 38. Tax Bandits provided information that all 15 payroll tax returns for the five businesses  
12 that THOMAS discussed on text messages with others were filed from the same account at Tax Bandits,  
13 4csgroupllc@gmail.com. Subscriber records obtained from Google, LLC showed that the subscriber of  
14 4csgroupllc@gmail.com was 4C's Group LLC. South Carolina Secretary of State filings list **DOZIER**  
15 as the agent for the business 4C's Group LLC. The information from Google LLC showed the recovery  
16 e-mail address as charmanedozier@gmail.com, which listed **DOZIER** as the subscriber.  
17

18 39. Additionally, **DOZIER's** name, phone number, and former address are listed on all 15 of  
19 the receipts from Tax Bandits charging \$4.95 for each tax return. Additionally, the payment method for  
20 all 15 receipts shows **DOZIER's** name with credit card ending in 8336. Records obtained from Bancorp  
21 show this credit card belonged to **DOZIER**.

22 40. After it was identified that **DOZIER's** account at Tax Bandits was used to file 15 payroll  
23 tax returns for the five businesses **THOMAS** discussed in text messages with others, Tax Bandits  
24 subsequently provided information about all payroll tax returns prepared from **DOZIER's** Tax Bandits  
25 accounts. Documents from Tax Bandits showed **DOZIER** filed approximately 300 payroll tax returns  
26 for approximately 100 businesses between January 2022 and February 2023. IRS records show that  
27 these tax returns attempted to receive more than \$530 million in tax refunds. The documents provided  
28

1 by Tax Bandits included payroll tax returns, Employment Tax Declaration for an IRS e-file Return,  
2 payment receipts, acceptance letters, and IP and activity logs for each business that electronically filed  
3 payroll tax returns.

4 41. Further, TaxBandits issues a receipt for the electronic filing of the payroll tax return and  
5 charges a credit card for approximately \$4.95 for each tax return. More than 200 receipts listed the name  
6 on the payment card as Charmane Dozier with credit card 7561 and 8336. The Bancorp Bank provided  
7 bank records for credit cards ending in 7561 and 8336 and the bank records showed the credit cards  
8 were in **DOZIER's** name with her social security account number, date of birth and the address was  
9 **DOZIER's** previous residence. Records provided by Truist Bank for account number ending in 6347 in  
10 the name of **DOZIER** showed a debit card was used for the payments of the credit cards. The address  
11 listed on the bank statements was **DOZIER's** previous residence. Records from Truist Bank show the  
12 bank account was opened with a driver's license issued in South Carolina to **DOZIER**, listing  
13 **DOZIER's** previous residence as her address.  
14  
15

16 **F. DOZIER CONSPIRED WITH OTHERS TO FILE FALSE PAYROLL TAX**  
17 **RETURNS FOR LARGE COMMISSIONS**

18 42. **DOZIER** filed approximately 300 payroll tax returns in attempts to receive large refunds  
19 from the IRS. Many of those tax refunds were not paid out from the IRS due to suspected fraud. At least  
20 12 payroll tax returns were paid out and at least three businesses paid **DOZIER** unusually large  
21 commissions: Blue Tides Crabspot, Bestridel, Inc and Tacos Ole. The payroll tax returns do not list a  
22 paid tax preparer, but **DOZIER** received a commission. From my training and experience and  
23 communications with other agents, I believe **DOZIER** did not list her name as a paid preparer because  
24 she wanted to conceal that she prepared the payroll tax returns.  
25  
26  
27  
28

Tax Period	BLUE TIDES CRABSPOT	BESTRIDEL INC.	TACOS OLE INC
Q1 2021	\$ 160,544	\$ -	\$ -
Q2 2021	\$ 161,310	\$ 82,799	\$ 309,587
Q3 2021	\$ 163,144	\$ -	\$ 309,665
Q4 2021	\$ -	\$ 27,080	\$ -
<b>TOTAL REFUND</b>	<b>\$ 484,997</b>	<b>\$ 109,879</b>	<b>\$ 619,253</b>
<b>Paid to DOZIER</b>	<b>\$ 193,998</b>	<b>\$ 44,043</b>	<b>\$ 123,866</b>
<b>% Paid to DOZIER</b>	<b>40%</b>	<b>40%</b>	<b>20%</b>

43. Bank records obtained from Truist Bank show Tacos Ole Inc paid \$123,866, Blue Tides Crabspot paid \$193,998, and Bestridel paid \$21,963 to CK & Associates, LLC between August 2022 to January 2023. All of the commissions were paid into a Truist Bank account ending in 3622 in the name of CK& Associates. Truist bank records show **DOZIER** is listed as the signatory on the bank account. Filings with the South Carolina Secretary of State show **DOZIER** is the registered agent for CK & Associates LLC.

44. IRS records show Tacos Ole Inc was formed in 2016 and operates as a food truck business. IRS records show two payroll tax returns were filed for 2021 that claimed 15 employees with wages of over \$560,000 each quarter. Records obtained from Tax Bandits show that **DOZIER's** account was used to file the payroll tax returns for Tacos Oles for 2021. Additionally, **DOZIER's** name, address, e-mail, and former residence are listed on the receipt from Tax Bandits, along with the last four digits of credit card that belongs to **DOZIER**. IRS records show Tacos Ole received two refund checks from the payroll tax returns; one for \$309,587 for Q2 2021 and the other \$309,665 for Q3 2021 for a total of \$619,252. Truist bank records show that \$123,866, or 20% of the total tax refunds Tacos Ole received, was deposited into CK & Associates bank account ending 3622 on January 19, 2023. On or around March 17, 2023, the true owners filed amended tax returns with the IRS for Q2 and Q3 of 2021 and provided information to the IRS that **DOZIER** filed the payroll tax returns for them that claimed the large refunds. The amended payroll tax returns did not result in any ERC or tax refunds. The owners paid the IRS back for some of the refunds that were paid out to them for the initial tax filings by **DOZIER** that claimed ERC that the business was not entitled to.

45. IRS records show Blue Tides Crab Spot was formed in 2019 as a full service restaurant



1 by C.L., who was **DOZIER**'s neighbor. Three payroll tax returns filed for 2021 were filed for Q1, Q2  
2 and Q3 of 2021 claiming approximately 27 employees and more than \$290k in quarterly wages. IRS  
3 records show that C.L. received three treasury checks for Blue Tides Crab for a total of \$484,997. Two  
4 treasury checks were dated August 16, 2022 and one was dated August 23, 2022. Bank statements  
5 obtained from Truist Bank show Blue Tides Crab Spot paid CK & Associates \$64,217 on August 24,  
6 2022 and \$129,781 on September 2, 2022 for a total of \$193,998. The payment to **DOZIER** calculates  
7 to a 40% commission. On October 24, 2023, IRS agents interviewed C.L. When shown the 2021  
8 payroll tax returns, C.L. did not recognize the forms and did not know who prepared the forms.  
9 According to C.L., no payroll tax returns were filed for Blue Tides for tax year 2021. C.L. did not know  
10 why the payroll tax returns would indicate that the wages she paid out in each of the first three quarters  
11 of 2021 were over \$290,000 per quarter. C.L. also didn't know why the forms would indicate that she  
12 had between 27-29 employees in each of the quarters because she did not have 27-29 employees and  
13 did not pay those wages. C.L. later said she worked with a company to get ERC and paid the company  
14 a percentage of the ERC she received as a result of their assistance. C.L. met face to face with  
15 "Mignon" (which is **DOZIER**'s middle name) who instructed C.L. to provide with her name, EIN,  
16 name of business, and address of the business. C.L. never provided a number of employees employed  
17 by Blue Tides to the company or any wage information. According to records from Tax Bandits, the  
18 payroll tax returns were filed from **DOZIER**'s Tax Bandits account and **DOZIER**'s name, address, e-  
19 mail, and former residence are listed on the receipt from Tax Bandits, along with the last four digits of  
20 credit card that belongs to **DOZIER**.

21 46. IRS records show Bestridel, Inc filed four payroll tax returns for each quarter in 2021 and  
22 the IRS paid out tax refunds for Q2 2021 and Q4 2021. The payroll tax returns electronically filed with  
23 the IRS list M.B. as the president and signor on the tax returns. IRS records show the treasury checks  
24 were dated August 30, 2022. The checks show M.B. received and deposited two refund checks, one for  
25 \$27,080 and one for \$82,798 for a total of \$109,879. Banks statements obtained from Truist Bank show  
26 Bestridel paid \$21,963 to CK & Associates account ending in 3622 and paid \$22,080 to an account in  
27 the name of 4CS Group LLC ending in 6630. Bank records show both accounts are controlled by  
28 **DOZIER**. The payments to **DOZIER** for \$44,043 calculates to a 40% commission. The payroll tax

1 returns claimed the business had over 15 employees that paid wages of over \$150,000 each quarter. A  
2 search of IRS records by the EIN for Bestridel Inc. did not show any wage and earnings statements  
3 showing that the business had any employees. Further, no business tax returns were ever filed for  
4 Bestridel, Inc showing the operations of the business and IRS records did not identify any personal tax  
5 returns that reported any income from Bestridel, Inc, including M.B. M.B. has never reported income  
6 from Bestridel, Inc. IRS records show M.B. has 16 businesses that filed 58 payroll tax returns and  
7 attempted to receive more than \$185 million in tax refunds. Information obtained from Tax Bandits  
8 show payroll tax returns for the 16 businesses were filed from **DOZIER's** Tax Bandits account.

9 **G. DOZIER, THOMPSON-DOZIER, AND VANCE FILED FALSE PAYROLL TAX**  
10 **RETURNS FOR THEMSELVES**

11 *DOZIER's False Return for Her Business, CK & Associates*

12 47. After the case revealed **DOZIER's** Tax Bandit accounts filed approximately 300 tax  
13 returns for 100 businesses, agents learned that **DOZIER's** own payroll tax returns for **DOZIER'S**  
14 purported business, CK & Associates<sup>5</sup> were not included in the list of payroll tax returns filed with  
15 **DOZIER's** Tax Bandits account.

16 48. The payroll tax returns for Q1, Q2, and Q3 of 2021 for CK & Associates was filed from a  
17 separate Tax Bandits account. The payroll tax returns listed **DOZIER's** former residence as the business  
18 address, but the receipts provided by Tax Bandits showed **VANCE's** residence as the billing address.  
19 Additionally, the payment method listed the name as "s vance".

20 49. IRS databases track the IP address of where electronically filed tax returns were filed  
21 from. IRS records show the Q1 2021 payroll tax return for CK & Associates was filed from IP address  
22 24.24.211.89 and Q2 and Q3 2021 payroll tax returns for CK & Associates were filed from IP address  
23 172.113.106.103. Charter Communications, an ISP, provided subscriber information for the IP addresses  
24 that IRS identified were used to electronically file Q1, Q2, and Q3 of 2021 payroll tax returns for CK &  
25

---

26 <sup>5</sup> IRS records, information from South Carolina Secretary of State, and other records revealed  
27 that **DOZIER** is the registered agent and owner of that business, CK & Associates.  
28



1 Associates. The subscriber was **VANCE**'s residence, showing electronic devices connected to  
2 **VANCE**'s residence filed **DOZIER**'s payroll tax returns for Q1, Q2, and Q3 of 2021.

3 50. The IRS paid approximately \$245k of tax refunds for those payroll tax returns and mailed  
4 the treasury checks for Q1, Q2, and Q3 of 2021 to **DOZIER** at her previous residence. At least 6 payroll  
5 tax returns were filed for **DOZIER**'s business, with three payroll tax returns filed from **DOZIER**'s  
6 residence in Maryland, and three filed from **VANCE**'s residence in California.

7 51. The payroll tax returns for CK & Associates for Q1, Q2, and Q3 2021 reported 15  
8 employees paying wages of more than \$150k per quarter. However, a search of IRS records did not  
9 identify any business tax returns filed by CK & Associates for 2021 to report any business income or  
10 loss. Additionally, a search of IRS records did not identify any wage and earning statements issued by  
11 the business to employees, even though the business claimed to have 15 employees. A search of IRS  
12 records did not identify any individuals who reported income from CK & Associates on their personal  
13 tax returns, including **DOZIER**'s personal tax returns. In 2021, **DOZIER**'s personal tax returns were  
14 filed married filing jointly with **THOMPSON-DOZIER**. The only income reported is for a sole  
15 proprietorship for a consulting business (no business name or EIN was listed) that reported  
16 approximately \$11k in gross receipts and no expenses. However, the CK & Associates payroll tax  
17 returns filed for Q1, Q2, and Q3 of 2021 report 15 employees and total wages per quarter of more than  
18 \$150,000, which should have be reported as an expense for labor or wages for the business, but the  
19 Schedule C did not report any wage expenses, or any expenses at all for the unnamed consulting  
20 business.

21 ***THOMPSON-DOZIER**'s False Return for Her Business, Puddin Pops of Color*

22 52. South Carolina Secretary of State filing list **THOMPSON-DOZIER** as the registered  
23 agent for her purported business, Puddin Pops of Color and that it was incorporated April 15, 2020. IRS  
24 records show **THOMPSON-DOZIER** attempted to file at least 10 payroll tax returns and received two  
25 treasury checks, for Q2 2021 and Q4 2021, for a total of \$109k. The treasury checks were mailed to  
26 **THOMPSON-DOZIER**'s former residence in South Carolina. Bank statements from Truist Bank for  
27 account ending in 9559 in the name of Puddin Pops of Color show one check for \$82,230 was  
28 deposited on May 20, 2022 and the other check for \$27,072 was deposited on September 12, 2022.



53. **THOMPSON-DOZIER** is the signatory on the account at Truist where the checks for Puddin Pops of Color were deposited. The payroll tax returns report between 7 and 25 employees with quarterly wages between \$65k to \$924k. However, a search of IRS records did not identify any business tax returns filed by Puddin Pops of Color for 2021 to report any business income or loss. Additionally, a search of IRS records did not identify any wage and earning statements issued by the business to employees, even though the business claimed to have more than seven employees. A search of IRS records did not identify any individuals who reported income from Puddin Pops of Color on their personal tax returns, including **THOMPSON-DOZIER's** personal tax returns. As mentioned above, in 2021, **DOZIER's** personal tax returns were filed married filing jointly with **THOMPSON-DOZIER** and the only income reported was for approximately \$11k of gross receipts for an unnamed consulting business and did not report any wages or expenses at all for the business.

54. IRS records show the Q1 2021 payroll tax return for Puddin Pops of Color was filed from IP address 75.189.112.113. Charter Communications provided subscriber records that **DOZIER** was the subscriber at her previous residence. IRS records show three payroll tax returns were filed electronically with the same IP address associated to **DOZIER's** former residence and all three payroll tax returns, for different businesses were electronically filed with the same number of employees, the same wages, and the same attempted refund amount from the IRS.

Tax Prd	Date Filed	Employer Name	Employer Address	# of Employees	Wages	Attempted Refund
Q1 2021	01/30/2022	4 C-S GROUP LLC	3139 Tall Oaks Dr Florence SC	15.00	\$ 151,642	\$ 81,799
Q1 2021	01/30/2022	TRU PHOENIX HOME AWAY FROM	8854 S Vermont Ave Los Ange CA	15.00	151,642	81,799
Q1 2021	02/08/2022	PUDDIN POPS OF COLOR LLC	3139 Tall Oaks Dr Florence SC	15.00	151,642	81,799
<b>TOTAL ATTEMPTED REFUNDS</b>						<b>\$ 245,396</b>

55. IRS records also showed at least four payroll tax returns were electronically filed for 4C-S Group LLC, another business associated to **DOZIER**. The payroll tax returns had the same address as **DOZIER's** previous residence and the IP address tracked by the IRS shows that it was filed from an IP address Charter Communication confirmed to be **DOZIER's** former residence. The IRS paid out one check to 4 C-S Group LLC for \$82,230 and mailed the check to **DOZIER's** former residence. Bank records from Truist Bank show that the check was deposited on May 20, 2022 into an account in the name of 4 C-S Group LLC controlled by **DOZIER**. However, a search of IRS records did not

1 identify any business tax returns filed by 4C-S Group LLC for 2021 to report any business income or  
2 loss. Additionally, a search of IRS records did not identify any wage and earning statements issued by  
3 the business to employees, even though the business claimed to have more than 15 employees paid  
4 more than \$150k quarterly. A search of IRS records did not identify any individuals who reported  
5 income from 4C-S Group LLC on their personal tax returns, including **DOZIER's** personal tax returns.  
6 As mentioned above, in 2021, **DOZIER's** personal tax returns were filed married filing jointly with  
7 **THOMPSON-DOZIER** and the only income reported was for approximately \$11k of gross receipts  
8 for an unnamed consulting business and did not report any wages or expenses at all for the business.

9 *VANCE's False Return for Her Business, Peetha Electronics*

10 56. IRS records show **VANCE** is the purported owner of Peetha Electronics and she  
11 electronically filed at least 8 payroll tax returns and attempted to receive \$776k in tax refunds. IRS  
12 records show **VANCE** received two treasury checks for Q1 of 2021 and Q2 of 2022 totaling more than  
13 \$171k. **VANCE** applied for an EIN for the business in 2017. However, a search of IRS records did not  
14 identify any business tax returns filed by Peetha Electronics to report any business income or loss.  
15 Additionally, a search of IRS records did not identify any wage and earning statements issued by the  
16 business to employees for 2021. However, for tax year 2022 it appears **VANCE** took additional steps to  
17 make this business appear legitimate. IRS records show **VANCE** filed wage and earning statements for  
18 15 employees in 2022. However, IRS records show the individuals never reported any of the income on  
19 their own personal tax returns. Based on my training and experience and conversations with other  
20 agents, I believe the wage and earnings statements were filed for individuals without their knowledge in  
21 order for the business to appear like the company had wages in order to receive the ERC.

22 **H. VANCE FILED 42 TAX RETURNS FROM HER RESIDENCE ATTEMPTING**  
23 **MORE THAN \$3.4M IN TAX REFUNDS**

24 57. As mentioned above, three payroll tax returns for **DOZIER's** business, CK & Associates  
25 were filed from **VANCE's** residence, resulting in \$246k paid out to **DOZIER**. The treasury checks were  
26 mailed to **DOZIER's** former residence.

27 58. IRS records showed that 42 payroll tax returns had been filed from two IP addresses  
28



1 associated with VANCE’s residence. Charter Communications provided subscriber information for the  
 2 two IP addresses and the subscriber was VANCE’s residence, with VANCE’s e-mail address, from  
 3 January 24, 2022 through June 8, 2022.

4 59. The 42 payroll tax returns attempted to receive \$3.4 million in tax refunds. The IRS paid  
 5 out approximately \$1.1 million in tax refunds for 14 payroll tax returns. The following chart shows the  
 6 14 tax returns with tax refunds paid out by the IRS:

Item	Quarter	Name	Q1 2021	Q2 2021	Q3 2021	Q2 2022	Total
1	Q3 2021	KPEEZY WAX STUDIO LLC	-	\$ 82,463	\$ 82,309	-	\$ 164,771
2	Q2 2021	LAMAR HOLDEN TRUCKING LLC	-	82,688	-	-	82,688
3	Q2 2021	QFC MANAGEMENT FIRM LLC	-	82,798	-	-	82,798
4	Q2 2021	QUEENS GREASE	-	82,813	-	-	82,813
5	Q1 2021	CK & ASSOCIATES	82,417	82,174	81,832	-	246,423
6	Q2 2021	PEETHA ELECTRONICS	-	82,668	-	88,610	171,277
7	Q2 2021	LOVE ARI B	82,565	81,621	81,840	-	246,026
8	Q2 2021	LAURYN T HELAIRE	-	82,282	-	-	82,282
<b>TOTAL REFUNDS PAID OUT</b>			<b>\$ 164,982</b>	<b>\$ 659,507</b>	<b>\$ 245,981</b>	<b>\$ 88,610</b>	<b>\$ 1,159,079</b>

12  
 13 60. Additionally, two payroll tax returns for Kpeezy Wax Studio were filed from VANCE’s  
 14 residence that resulted in two treasury checks mailed to K.P. at DOZIER’s former residence totaling  
 15 approximately \$164k. K.P. is a relative of THOMAS. Records obtained from Truist Bank and Bank of  
 16 America show a portion of the refund was paid to a bank account controlled by M.C., believed to be  
 17 THOMAS’s girlfriend<sup>6</sup> (hereafter THOMAS’s girlfriend), as discussed later in this affidavit.

18 61. The payroll tax returns for Kpeezy Wax Studio reported 15 employees with more than  
 19 \$150k paid each quarter in wages. A search of IRS records did not identify any business tax returns filed  
 20 by Kpeezy Wax Studio for 2021 to report any business income or loss. Additionally, a search of IRS  
 21 records did not identify any wage and earning statements issued by the business to employees, even  
 22 though the business claimed to have more than 15 employees paid more than \$150k quarterly. A search  
 23 of IRS records did not identify any individuals who reported income from Kpeezy Wax Studio on their  
 24 personal tax returns, including the alleged owner, K.P. IRS records show K.P.’s personal tax returns for  
 25 2021 only show wages of \$6k from other sources, including the State of South Carolina, The receipt for  
 26

27 <sup>6</sup> Based on the content of numerous intercepted communications and monitored visits between  
 28 M.C. and THOMAS, and the language used between the parties, investigators believe that M.C. and  
 THOMAS are in a dating relationship.



1 the payroll tax returns provided by Tax Bandits show the payroll tax returns for Kpeezy Wax Studio  
2 were paid by “S Vance.”

3 62. Some of the payroll returns filed from **VANCE**’s residence were filed for **THOMAS**’s  
4 associates. The EIN for Queens Grease was filed with the IRS by P.M. in 2020. IRS records show a tax  
5 refund check, dated September 6, 2022, was mailed to P.M. for \$82,813. Agents intercept calls between  
6 **THOMAS** using number 323-219-7115 and the user of 818-915-4487 (USER4487), discussed the  
7 refund check P.M. received. USER4487 told **THOMAS** that P.M.’s “shit had dropped.” I believe that  
8 USER4487 was referring to the receipt of the refund checks. **THOMAS** told USER4487 to tell her to  
9 drop it into an account. IRS records show at least three payroll tax returns were filed for Queens Grease  
10 in 2021. A search of IRS records did not identify any wage and earning statements issued by the  
11 business to employees, even though the business claimed to have more than 15 employees paid more  
12 than \$150k per quarter. A search of IRS records identified P.M. reported \$3,000 of gross receipts for  
13 Queens Grease on a Schedule C, Profit or Loss from business on her personal tax return for tax year  
14 2021. The Schedule C did not report any deductions or expenses for wages. However, the payroll tax  
15 returns show the business had 15 employees and paid wages of more than \$150k per quarter, which is  
16 significantly different than what is reported for the business on the P.M.’s Schedule C.

17 **I. DOZIER AND OTHERS PAID COMMISSIONS TO ACCOUNTS USED BY**  
18 **THOMAS**

19 63. As discussed above, **THOMAS** has been incarcerated at KVSP since 2010. **THOMAS**  
20 has no experience in tax preparation, but has received commissions from **DOZIER** for the filing of  
21 payroll tax returns that appear false.

22 64. The IRS mailed three treasury checks to **DOZIER** at her former residence for Q1, Q2,  
23 and Q3 of 2021 for payroll tax returns filed for CK & Associates from **VANCE**’s residence. Truist Bank  
24 provided bank statements showing the checks were used as the opening deposit into Truist Bank  
25 Account ending in 3622 in the name of CK & Associates, an account controlled by **DOZIER**. Truist  
26 Bank records show the checks were deposited May 9, 13, and 23 of 2022. On May 13, 2022, \$10,000  
27 was wired to a bank account at Bank of America for a company called Numba 98, followed by \$22,000  
28

1 wired to the same account on May 24, 2022. Bank of America records provided show that **THOMAS's**  
2 girlfriend is the signatory on the account at Bank of America for Numba 98.

3 65. Three payroll tax returns were filed for Kpeezy Wax Studio attempting more than \$245k  
4 for Q1, Q2, and Q3 of 2021, all of which were electronically filed from **VANCE's** residence. IRS  
5 mailed two treasury checks to K.P. at **DOZIER's** former residence totaling approximately \$164k. Bank  
6 statements provided by Truist and Bank of America show that Kpeezy Wax Studio wired \$40,000 on  
7 May 31, 2022 to a bank account at Bank of America for Numba 98. On June 30, 2022, Kpeezy wired  
8 another \$8,700 to the same bank account in the name of Numba 98, an account controlled by  
9 **THOMAS's** girlfriend.

10 66. The same account that received commission from CK & Associates and K Peezy was  
11 used to benefit **THOMAS's** girlfriend and **THOMAS**. Transaction history obtained for Zelle records  
12 show on October 5, 2022, Numba 98 sent \$2,500 through Zelle to a law firm with memo: Kristopher  
13 Thomas Trust.

14 **J. USE OF FRAUD PROCEEDS AND LIFESTYLE**

15 67. During the third electronic surveillance operation that began on December 05, 2022,  
16 many of the wire intercepts yielded conversations about a party for **THOMAS's** around December 02,  
17 2022. **THOMAS's** girlfriend visited **THOMAS** at KVSP on December 08, 2022 and the visit was  
18 monitored and recorded. During the visit, **THOMAS** and **THOMAS's** girlfriend discussed the party for  
19 which **THOMAS** paid to have attendees driven to Las Vegas from Los Angeles, party for the night at a  
20 luxury penthouse, and flown back to Los Angeles on a private jet. **THOMAS's** girlfriend mentioned  
21 that the penthouse rental cost \$9,000 and was paid in cash. Bank records provided by Navy Federal  
22 Credit Union included a charge on November 28, 2022 to Charter Flight Group for \$27,792. The credit  
23 card was held in the name of **THOMAS's** girlfriend. **THOMAS's** girlfriend often acted on behalf of  
24 **THOMAS** for monetary transactions, such as opening accounts at banks under various entities  
25 controlled by **THOMAS's** girlfriend on behalf of **THOMAS**.

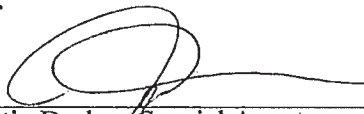
26 68. **DOZIER** and **THOMPSON-DOZIER** are listed as the signatory on multiple accounts at  
27 Truist Bank accounts, including personal bank accounts and business accounts set up for 4C's Group,  
28 CK & Associates, Leodegrance, Hunger Stopper and Puddin Pops of Color. **DOZIER** and

1 **THOMPSON-DOZIER** received multiple refund checks, including three refund checks for payroll tax  
2 returns for CK& Associates totaling more than \$246,000, one refund check for 4 C's Group for more  
3 than \$82,000 and two refund checks for Puddin Pops of Color for more than \$109,000 for a total of  
4 more than \$437,000 deposited into accounts controlled by **DOZIER** and **THOMPSON DOZIER**. All  
5 of the bank accounts list **DOZIER**'s previous residence as the address. Funds were subsequently  
6 transferred to the other accounts controlled by **DOZIER**.

7 **VI. CONCLUSION AND REQUEST FOR SEALING**

8 69. I believe probable cause exists to arrest **KRISTOPHER THOMAS, CHARMANE**  
9 **DOZIER, KETTISHA-THOMPSON DOZIER, and SHARON VANCE** for violation of Title 18  
10 U.S.C. § 286 (conspiracy to defraud the Government with respect to claims).

11 70. I further request that the Court order all papers in support of this application, included the  
12 affidavit and search warrant, be sealed until further order of the Court. These documents discuss an  
13 ongoing criminal investigation that is neither public nor known to all of the targets of this investigation.  
14 Accordingly, there is good cause to seal these documents because their premature disclosure may  
15 seriously jeopardize the investigation. I declare under penalty of perjury that the statements above are  
16 true and correct to the best of my knowledge and belief.

17  
18   
Justin Dasher, Special Agent  
Federal Bureau of Investigations

19  
20 Sworn to me in accordance with Fed.R.Crim.P. 4.1  
21 this 14th day of February 2024

22   
23 **HONORABLE CHRISTOPHER D. BAKER**  
**UNITED STATES MAGISTRATE JUDGE**

24  
25 Approved as to form:

26 /s/ JEFFREY A. SPIVAK  
27 **JOSEPH BARTON**  
**JEFFREY A. SPIVAK**  
28 Assistant U.S. Attorneys