

Judge Jeremy C. Daniel
Magistrate Judge Heather K. McShain
Random/Cat. 3

FILED
4/15/2025
THOMAS G. BRUTON
CLERK, U.S. DISTRICT COURT

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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

UNITED STATES OF AMERICA)	
)	No.
)	
vs.)	Violations: Title 26, United
)	States Code, Sections 7206(1)
)	and 7206(2)
CEDRICK TAYLOR)	
)	

COUNT ONE

The SPECIAL MAY 2024 GRAND JURY charges:

- 1. At times material to the indictment:
 - a. The Internal Revenue Service (“IRS”) was part of the United States Department of the Treasury and was responsible for, among other things, administering the tax laws of the United States, collecting income taxes, and issuing income tax refunds to eligible taxpayers.
 - b. Taxpayers who were entitled to a refund of federal individual income taxes could claim that refund either by signing and filing in person, by mailing, or by electronically filing an individual tax return, including a United States Individual Income Tax Return Form 1040 (hereafter “Form 1040”).
 - c. The information that the Form 1040 required the taxpayer to provide included, but was not limited to, the taxpayer’s name and address, social security number, number of dependents, total income for the tax year, the amount of federal income tax withheld during the tax year, and the amount of tax due or refund

claimed. Depending on the circumstances and submissions of the particular taxpayer, various other schedules and forms also were required to be attached to the Form 1040.

d. Taxpayers were permitted to deduct from their taxable income certain expenses, including, but not limited to certain business expenses reported on Schedule C. In addition, taxpayers were permitted to claim certain credits on their Form 1040 that reduced their tax liability, including education credits.

e. The American Opportunity Credit was a tax credit available to taxpayers who paid qualified educational expenses for themselves or their dependents. The credit was a refundable credit, meaning that if the refundable portion of the credit was more than the tax owed, the excess would be refunded to the taxpayer. Taxpayers who qualified for the credit could claim the credit by completing Form 8863, which was required to be attached to the Form 1040.

f. Information contained in the Form 1040, including, but not limited to Form 8863 and Schedule C, was material to the IRS in determining tax due and owing, and issuing taxpayer refunds. After receiving this information, the IRS issued a refund to the taxpayer if there were no outstanding tax liabilities or other federally authorized deductions for the taxpayer on record with the IRS.

g. Defendant CEDRICK TAYLOR provided tax preparation services, including preparing tax returns, and filing and causing to be filed those tax returns on behalf of individual taxpayers with the IRS.

h. Defendant CEDRICK TAYLOR was also known by the names “Blaze” and “Blaze Taylor.”

2. While preparing tax returns, defendant CEDRICK TAYLOR presented himself as an income tax preparer and held himself out to clients as a person trained in and knowledgeable about the preparation and filing of federal income tax returns.

3. Defendant CEDRICK TAYLOR prepared and assisted in the preparation of individual tax returns on behalf of numerous taxpayers for the calendar years 2018, 2019, 2020, 2021, 2022, and 2023.

4. Defendant CEDRICK TAYLOR prepared and helped prepare tax returns that fraudulently overstated and misrepresented tax credits, deductions, and expenses in order to fraudulently reduce the taxpayers' tax liability and to claim tax refund amounts to which the taxpayers were not entitled.

5. Beginning on or about the dates set forth below, in the Northern District of Illinois, Eastern Division, and elsewhere,

CEDRICK TAYLOR,

defendant herein, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns (Forms 1040 with schedules and attachments), for the taxpayers and tax years set forth below. The individual income tax returns were false and fraudulent as to material matters, including that they reported business expenses on Schedule C that had not been incurred and/or claimed qualified education expenses that had not been incurred, when, as defendant TAYLOR knew, these statements were false and fraudulent.

<u>COUNT</u>	<u>TAXPAYER(S)</u>	<u>DATE</u>	<u>TAX YEAR</u>	<u>FALSE ITEMS</u>
1	DC	February 16, 2019	2018	(a) Form 1040, Line 6 (b) Schedule C, Line 31
2	DC	February 6, 2020	2019	(a) Form 1040, Line 7b (b) Schedule C, Line 31
3	DC	February 10, 2021	2020	(a) Form 1040, Line 9 (b) Schedule C, Line 31
4	DC	March 7, 2022	2021	(a) Form 1040, Line 9 (b) Schedule C, Line 31
5	DC	April 20, 2023	2022	(a) Form 1040, Line 9 (b) Schedule C, Line 31
6	EC and JC	March 18, 2019	2018	(a) Form 1040, Line 6 (b) Schedule C (Entertainment), Line 31
7	EC and JC	April 11, 2020	2019	(a) Form 1040, Line 7b (b) Schedule C (Entertainment), Line 31
8	EC and JC	March 10, 2021	2020	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27
9	LC	April 14, 2019	2018	(a) Form 1040, Line 17 (b) Form 8863, Lines 22a and 27
10	LC	April 7, 2020	2019	(a) Form 1040, Line 7b (b) Schedule C, Line 31 (c) Form 1040, Line 18c (d) Form 8863, Lines 22a and 27
11	LC	April 20, 2021	2020	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27
12	LC	March 9, 2022	2021	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27
13	LC	March 16, 2023	2022	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27

14	SC and JO	May 18, 2020	2018	(a) Form 1040, Line 6 (b) Schedule C, Line 31
15	SC and JO	April 22, 2020	2019	(a) Form 1040, Line 7b (b) Schedule C, Line 31 (c) Form 1040, Line 18c (d) Form 8863, Lines 22a and 27
16	SM	February 28, 2021	2020	(a) Form 1040, Line 9 (b) Schedule C, Line 31
17	FH	May 17, 2021	2020	(a) Form 1040, Line 9 (b) Schedule C (Entertainment), Line 31
18	KW	February 25, 2023	2022	(a) Form 1040, Line 9 (b) Schedule C, Line 31
19	DA	March 13, 2021	2020	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27
20	DA	January 25, 2022	2021	(a) Form 1040, Line 9 (b) Schedule C, Line 31
21	DA	April 14, 2023	2022	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27
22	BB	May 18, 2021	2020	(a) Form 1040, Line 9 (b) Schedule C, Line 31
23	BB	April 26, 2022	2021	(a) Form 1040, Line 9 (b) Schedule C, Line 31
24	BB	February 16, 2023	2022	(a) Form 1040, Line 9 (b) Schedule C, Line 31
25	FC	February 13, 2021	2020	(a) Form 1040, Line 9 (b) Form 8863, Line 8
26	FC	March 22, 2022	2021	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27
27	FC	March 15, 2023	2022	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27
28	FC	March 9, 2024	2023	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27

29	SW	January 28, 2019	2018	(a) Form 1040, Line 6 (b) Schedule C, Line 31
30	SW	January 27, 2020	2019	(a) Form 1040, Line 7b (b) Schedule C, Line 31
31	SW	February 13, 2021	2020	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27
32	SW	January 26, 2022	2021	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27
33	SW	January 24, 2023	2022	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27
34	SW	February 4, 2024	2023	(a) Form 1040, Line 9 (b) Schedule C, Line 31 (c) Form 1040, Line 29 (d) Form 8863, Lines 22a and 27
35	BW	February 8, 2019	2018	(a) Form 1040, Line 6 (b) Schedule C, Line 31
36	BW	February 2, 2020	2019	(a) Form 1040, Line 7b (b) Schedule C, Line 31
37	BW	February 13, 2021	2020	(a) Form 1040, Line 9 (b) Schedule C, Line 31
38	BW	February 6, 2022	2021	(a) Form 1040, Line 9 (b) Schedule C, Line 31
39	BW	January 26, 2023	2022	(a) Form 1040, Line 9 (b) Schedule C, Line 31
40	BW	February 3, 2024	2023	(a) Form 1040, Line 9 (b) Schedule C, Line 31
41	NW	March 31, 2020	2019	(a) Form 1040, Line 7b (b) Schedule C, Line 31
42	NW	March 5, 2021	2020	(a) Form 1040, Line 9 (b) Schedule C, Line 31
43	NW	February 9, 2022	2021	(a) Form 1040, Line 9 (b) Schedule C, Line 31
44	NW	April 5, 2023	2022	(a) Form 1040, Line 9 (b) Schedule C, Line 31

45	NW	March 13, 2024	2023	(a) Form 1040, Line 9 (b) Schedule C, Line 31
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In violation of Title 26, United States Code, Section 7206(2).

COUNT FORTY-SIX

The SPECIAL MAY 2024 GRAND JURY charges:

1. The allegations set forth in paragraph 1 of Count One are incorporated here.
2. On or about January 29, 2019, in the Northern District of Illinois, Eastern Division,

CEDRICK TAYLOR,

defendant herein, willfully made and subscribed a U.S. Individual Income Tax Return (Form 1040 with schedules and attachments) for tax year 2018, which was verified by a written declaration that it was made under penalty of perjury and was filed with the Internal Revenue Service, which return defendant did not believe to be true and correct as to every material matter, in that defendant falsely represented and stated on Form 1040, line 6, that defendant's total income was \$10,970, when defendant knew that his total income substantially exceeded that amount;

In violation of Title 26, United States Code, Section 7206(1).

COUNT FORTY-SEVEN

The SPECIAL MAY 2024 GRAND JURY charges:

1. The allegations set forth in paragraph 1 of Count One are incorporated here.
2. On or about January 23, 2020, in the Northern District of Illinois, Eastern Division,

CEDRICK TAYLOR,

defendant herein, willfully made and subscribed a false U.S. Individual Income Tax Return (Form 1040 with schedules and attachments) for tax year 2019, which was verified by a written declaration that it was made under penalty of perjury and was filed with the Internal Revenue Service, which return defendant did not believe to be true and correct as to every material matter, in that defendant falsely represented and stated on Form 1040, line 7b, that defendant's total income was \$11,450, when defendant knew that his total income substantially exceeded that amount;

In violation of Title 26, United States Code, Section 7206(1).

COUNT FORTY-EIGHT

The SPECIAL MAY 2024 GRAND JURY charges:

1. The allegations set forth in paragraph 1 of Count One are incorporated here.
2. On or about February 12, 2021, in the Northern District of Illinois, Eastern Division,

CEDRICK TAYLOR,

defendant herein, willfully made and subscribed a false U.S. Individual Income Tax Return (Form 1040 with schedules and attachments) for tax year 2020, which was verified by a written declaration that it was made under penalty of perjury and filed with the Internal Revenue Service, which return defendant did not believe to be true and correct as to every material matter, in that defendant falsely represented and stated:

- a. On Form 1040, line 9, that defendant's total income was \$8,012, when defendant knew that his total income substantially exceeded that amount; and
- b. On Form 8863, lines 22a and 27, defendant falsely represented and stated that he was a student at Triton College with qualified education expenses in the amount of \$4,000, when defendant knew he had not been a student at Triton College and that the education expenses reported on the return had not been paid;

In violation of Title 26, United States Code, Section 7206(1).

COUNT FORTY-NINE

The SPECIAL MAY 2024 GRAND JURY charges:

1. The allegations set forth in paragraph 1 of Count One are incorporated here.
2. On or about January 18, 2022, in the Northern District of Illinois, Eastern Division,

CEDRICK TAYLOR,

defendant herein, willfully made and subscribed a false U.S. Individual Income Tax Return (Form 1040 with schedules and attachments) for tax year 2021, which was verified by a written declaration that it was made under penalty of perjury and filed with the Internal Revenue Service, which return defendant did not believe to be true and correct as to every material matter, in that defendant falsely represented and stated:

- a. On Form 1040, line 9, that defendant's total income was \$11,500, when defendant knew that his total income substantially exceeded that amount; and
- b. On Form 8863, lines 22a and 27, defendant falsely represented and stated that he was a student at Triton College with qualified education expenses in the amount of \$4,000, when defendant knew he had not been a student at Triton College and that the education expenses reported on the return had not been paid;

In violation of Title 26, United States Code, Section 7206(1).

COUNT FIFTY

The SPECIAL MAY 2024 GRAND JURY charges:

1. The allegations set forth in paragraph 1 of Count One are incorporated here.
2. On or about January 18, 2023, in the Northern District of Illinois, Eastern Division,

CEDRICK TAYLOR,

defendant herein, willfully made and subscribed a false U.S. Individual Income Tax Return (Form 1040 with schedules and attachments) for tax year 2022, which was verified by a written declaration that it was made under penalty of perjury and filed with the Internal Revenue Service, which return defendant did not believe to be true and correct as to every material matter, in that defendant falsely represented and stated:

- a. On Form 1040, line 9, that defendant's total income was \$17,200, when defendant knew that his total income substantially exceeded that amount;
- b. On Form 8863, lines 22a and 27, defendant falsely represented and stated that he was a student at Triton College with qualified education expenses in the amount of \$4,000, when defendant knew he had not been a student at Triton College and that the education expenses reported on the return had not been paid; and
- c. On Form 8863, lines 22a and 27, defendant falsely represented and stated that his dependent was a student at Triton College with qualified education

expenses in the amount of \$4,000, when defendant knew his dependent had not been a student at Triton College and that the education expenses reported on the return had not been paid;

In violation of Title 26, United States Code, Section 7206(1).

COUNT FIFTY-ONE

The SPECIAL MAY 2024 GRAND JURY charges:

1. The allegations set forth in paragraph 1 of Count One are incorporated here.
2. On or about January 16, 2024, in the Northern District of Illinois, Eastern Division,

CEDRICK TAYLOR,

defendant herein, willfully made and subscribed a false U.S. Individual Income Tax Return (Form 1040 with schedules and attachments) for tax year 2023, which was verified by a written declaration that it was made under penalty of perjury and filed with the Internal Revenue Service, which return defendant did not believe to be true and correct as to every material matter, in that defendant falsely represented and stated:

- a. On Form 1040, line 9, that defendant's total income was \$18,001, when defendant knew that his total income substantially exceeded that amount;
- b. On Form 8863, lines 22a and 27, defendant falsely represented and stated that he was a student at Triton College with qualified education expenses in the amount of \$4,000, when defendant knew he had not been a student at Triton College and that the education expenses reported on the return had not been paid; and
- c. On Form 8863, lines 22a and 27, defendant falsely represented and stated that his dependent was a student at Triton College with qualified education

expenses in the amount of \$4,000, when defendant knew his dependent had not been a student at Triton College and that the education expenses reported on the return had not been paid;

In violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL:

FOREPERSON

Signed by Michelle Petersen on behalf of the
UNITED STATES ATTORNEY