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U.S. DISTRICT COURT
EASTERN DISTRICT OF LA.
200 JUN 26 P 4 18

CAROL L. MICHEL
CLERK

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

UNITED STATES OF AMERICA

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CRIMINAL NO.

20-00055

SECTION:

SECT.FMAG.4

VERSUS

VIOLATION:

18 U.S.C. § 371

26 U.S.C. § 7206(2)

31 U.S.C. § 5331

31 U.S.C. § 5332

JASON R. WILLIAMS (01)

NICOLE E. BURDETT (02)

INDICTMENT

THE FEDERAL GRAND JURY CHARGES:

A. INTRODUCTION

At all times relevant to this Indictment:

1. Jason R. Williams is the owner of Jason Rogers Williams & Associates, LLC Law Firm ("JRWA"), located in New Orleans, Louisiana.

2. Nicole E. Burdett works at JRWA as an attorney and also performed administrative functions for the firm. Burdett was responsible for, among other administrative assignments, paying the law firm bills, receiving client payments, and inputting and maintaining the firm's books and records in QuickBooks and other software programs.

3. The Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury responsible for enforcing and administering the federal tax laws of the United States, and collecting taxes owed to the United States. The Financial Crimes Enforcement Network ("FinCEN") was a bureau within the United States Department of Treasury.

4. Title 31, United States Code, Section 5331 and Title 31 Code of Federal Regulations, Section 103.30 required any person involved in a trade or business to file a form, known as Form 8300, with FinCEN, with respect to any cash transaction in which the person receives more than \$10,000 in United States currency.

5. The IRS and FinCEN were responsible for collecting and maintaining reports of persons receiving cash payments in excess of \$10,000. All persons who, in the course of their business, received more than \$10,000 cash in a single transaction or two or more related transactions, must file with the IRS and FinCEN a Form 8300 within fifteen (15) days of receiving the cash. "Persons" included an individual, corporation, partnership, trust, estate, association, or company. Sales transactions cannot be divided into multiple transactions in order

to avoid a reporting requirement. The recipient of the cash must furnish the other party from whom the cash is received a written statement by January 31 of the year following the transaction. This statement must include the party's name, address, contact person, and telephone number of the business filing Form 8300, the aggregate amount of reportable cash the business was required to report to the IRS, and that the business provided this information to the IRS.

COUNT 1

CONSPIRACY TO DEFRAUD THE UNITED STATES [18 U.S.C. § 371]

6. The factual allegations contained in paragraphs 1-5 of the Introduction section of this Indictment are re-alleged and incorporated herein.

7. Beginning sometime in 2011 and continuing through 2019 in the Eastern District of Louisiana, and elsewhere, the defendants, JASON R. WILLIAMS and NICOLE E. BURDETT, and others, both known and unknown to the Grand Jury, did unlawfully, voluntarily, intentionally and knowingly combine, conspire and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing and defeating the lawful government functions of the Internal Revenue Service of the Treasury Department in the assessment, computation, assessment and collection of revenue: to wit, income taxes.

B. MANNER AND MEANS BY WHICH THE CONSPIRACY WAS CARRIED OUT.

8. It was part of the manner and means of the conspiracy that during this conspiracy, the defendants, JASON R. WILLIAMS and NICOLE E. BURDETT, and

others, both known and unknown to the Grand Jury, aided and assisted in the preparation and electronic filing of false and fraudulent IRS Forms 1040, U.S. Individual Income Tax Returns, for tax years 2013 through 2017, for JASON R. WILLIAMS.

9. It was further part of the manner and means of the conspiracy that the defendants, JASON R. WILLIAMS and NICOLE E. BURDETT, and others, both known and unknown to the Grand Jury, falsified and assisted in falsifying JASON R. WILLIAMS' 1040 tax returns for the years 2013 through 2017 by falsely and fraudulently overstating Schedule C (Profit and Loss from a Business) expenses.

10. It was further part of the manner and means of the conspiracy that the defendants, JASON R. WILLIAMS and NICOLE E. BURDETT, and others, both known and unknown to the Grand Jury, used and caused others to electronically file the false and fraudulent 2013 through 2017 Form 1040 returns with the IRS.

11. It was further part of the manner and means of the conspiracy that as attorneys at the JRWA firm, JASON R. WILLIAMS and NICOLE E. BURDETT would, on occasion, receive cash payments from clients. At times, these cash payments exceeded ten thousand dollars (\$10,000.00). Although they were required to file a Form 8300 relating to those cash payments, they failed to do so. On some occasions, they also failed to include cash payments in the firms' QuickBooks.

12. It was further part of the manner and means of the conspiracy that JASON R. WILLIAMS and NICOLE E. BURDETT provided the false and inaccurate QuickBooks to the tax return preparer for preparation of tax returns.

13. It was further part of the manner and means of the conspiracy that by filing and assisting in filing the false and fraudulent tax returns for tax years 2013 through 2017, JASON R. WILLIAMS had a reduced tax liability of not less than two hundred thousand dollars (\$200,000.00).

C. OVERTS ACTS COMMITTED IN FURTHERANCE OF THE CONSPIRACY

To accomplish the objectives of the conspiracy in the Eastern District of Louisiana, and elsewhere, and in furtherance thereof, the defendants, JASON R. WILLIAMS and NICOLE E. BURDETT, and others, both known and unknown to the Grand Jury, committed, among other acts, the following overt acts in furtherance of the conspiracy:

14. In 2011, JASON R. WILLIAMS and NICOLE E. BURDETT met with a tax preparer ("H.T.") and told him that they wanted to reduce JASON R. WILLIAMS' tax liability. JASON R. WILLIAMS had a long history of owing taxes to the IRS and of not paying the IRS in a timely manner. JASON R. WILLIAMS and NICOLE E. BURDETT requested that the tax preparer amend previously filed returns to reduce JASON R. WILLIAMS' tax liability.

15. NICOLE E. BURDETT then compiled the QuickBooks information for JRWA for each of the relevant tax years (2013–2017), which included the personal expenses of JASON R. WILLIAMS.

16. NICOLE E. BURDETT then delivered some of the QuickBooks information and other documentation to the tax preparer for each of the pertinent tax

years, so that JASON R. WILLIAMS' tax returns could be prepared for the years 2013-2017.

17. In the course of preparing the returns, NICOLE E. BURDETT, in consultation with JASON R. WILLIAMS provided information for preparation of the returns. When a draft of the tax return was prepared, NICOLE E. BURDETT would have conversations with the tax preparer about the return. During these conversations, NICOLE E. BURDETT would tell the return preparer that she would have to discuss the tax liability amount with JASON R. WILLIAMS before giving final approval.

18. Throughout the conspiracy, NICOLE E. BURDETT, after consulting with JASON R. WILLIAMS, would instruct the tax preparer to increase the business expenses on the Schedule C, in order to further reduce JASON R. WILLIAMS' tax liability.

19. After JASON R. WILLIAMS and NICOLE E. BURDETT were satisfied with the tax liability amount computed by the tax preparer, the tax preparer would then be instructed to electronically file the returns with the Internal Revenue Service. All in violation of Title 18, United States Code, Section 371. [18 U.S.C. § 371].

COUNTS 2-6

**AIDING AND ASSISTING IN THE PREPARATION AND PRESENTATION
OF FALSE AND FRAUDULENT RETURNS, STATEMENTS OR OTHER
DOCUMENTS**

[26 U.S.C. § 7206(2)]

20. The factual allegations contained in paragraphs 1-5 of the Introduction section of this Indictment are re-alleged and incorporated as though fully set forth herein.

21. That on or about the dates hereinafter set forth in the Eastern District of Louisiana, the defendants, JASON R. WILLIAMS and NICOLE E. BURDETT, 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, either individual or joint, for the taxpayers in calendar years hereinafter specified. The returns were false and fraudulent as to material matters, in that they contained false and fraudulent business expenses as set forth in the chart below:

COUNT	APPROXIMATE FILING DATE	TAXPAYER	TAX YEAR	APPROXIMATE AMOUNT OF FALSE SCHEDULE C BUSINESS EXPENSES
2	10/15/2014	Jason R. Williams and Spouse	2013	\$200,00.00
3	10/17/2015	Jason R. Williams and Spouse	2014	\$90,000.00
4	10/17/2016	Jason R. Williams	2015	\$170,000.00
5	06/17/2017	Jason R. Williams	2016	\$140,000.00
6	05/15/2018	Jason R. Williams	2017	\$120,000.00

All in violation of Title 26, United States Code, Section 7206(2). [26 U.S.C. § 7206(2)].

COUNTS 7-11

**FAILURE TO FILE FORMS 8300 RELATING TO CASH RECEIVED IN
TRADE OR BUSINESS
[31 U.S.C. §§ 5331 & 5322]**

22. The factual allegations contained in paragraphs 1-5 of the Introduction section of this Indictment are re-alleged and incorporated as though fully set forth herein.

On or about the dates listed below, the defendants, JASON R. WILLIAMS and NICOLE E. BURDETT, in the Eastern District of Louisiana and elsewhere, received more than \$10,000 in currency in connection with transactions relating to the payment of fees for legal services by the clients identified by the initials below and did cause and attempt to cause Jason Rogers Williams & Associates, LLC Law Firm, a non-financial trade or business, to willfully fail to file reports, to wit: Forms 8300 with FinCEN as prescribed by the applicable statute and regulations:

COUNT	DATE	AMOUNT	PAYOR/CLIENT
7	06/27/2017	\$11,116.00	K.F.
8	08/23/2017 01/09/2018	\$10,000.00 <u>\$ 5,000.00</u> \$15,000.00	J.K.
9	01/04/2018	\$15,000.00	A.J.
10	01/29/2018	\$10,500.00	D.B.
11	01/26/2018 02/16/2018 08/01/2018 08/06/2018	\$ 3,000.00 \$ 1,900.00 \$ 2,000.00 <u>\$ 8,000.00</u> \$14,900.00	L.D.

All in violation of Title 31, United States Code, Sections 5331 and 5322 and Title 31, Code of Federal Regulations, Part 103, Section 103.30. [31 U.S.C. §§ 5331 and 5322].

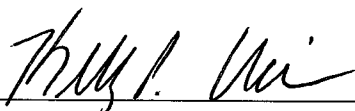
A TRUE BILL:

[REDACTED]

FOREPERSON/FEDERAL GRAND JURY

WILLIAM P. BARR
United States Attorney General

DAVID C. JOSEPH
United States Attorney
Western District of Louisiana



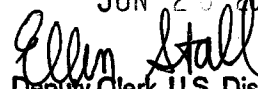
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JUN 26 2020


Deputy Clerk, U.S. District Court
Eastern District of Louisiana
New Orleans, LA