

STATE OF MARYLAND

* IN THE

v.

* CIRCUIT COURT

FLOYD WRIGHT
Defendant

* FOR ANNE ARUNDEL COUNTY

* CASE NO: C02CR18-2099

INDICTMENT

The Grand Jurors of the State of Maryland for the body of Anne Arundel County do on their Oath present that

BACKGROUND

1. The Comptroller of Maryland (the "Comptroller") is the State of Maryland's chief financial officer and is responsible for the collection of personal income taxes. The Comptroller is located in Annapolis, Maryland.

2. Maryland law requires any individual living or receiving income in the State who receives income in excess of the minimum filing amount to file a tax return with the Comptroller that accurately calculates the individual's taxable income.

3. With certain limited exceptions, Maryland law requires individuals who prepare tax returns for Maryland residents for a fee to register with the Maryland Board of Individual Tax Preparers.

4. At all times relevant to this Information, Floyd Briscoe Wright ("WRIGHT") was a resident of the State of Maryland and operated a tax preparation service called Briscoe & Associates, LLC ("BRISCOE") in Baltimore, Maryland.

5. At all times relevant to this Indictment, WRIGHT was not registered as a tax preparer as required in the State of Maryland.

6. Nonetheless, beginning at least as early as January 1, 2014, and continuing through at least April 2017, WRIGHT prepared Maryland tax returns for tax years 2014, 2015, 2016, and 2017, for a fee, for clients of BRISCOE. WRIGHT filed these tax returns with the Comptroller.

7. Pursuant to one scheme and continuing course of conduct, many of the Maryland tax returns WRIGHT filed on behalf of his taxpayer clients included false and fraudulent entries and information. For example, WRIGHT falsely and fraudulently decreased many of his taxpayer clients' Maryland taxable income by claiming false and fraudulent business losses, false and fraudulent charity, false and fraudulent unreimbursed

employee expenses on his taxpayer clients' federal tax returns.

12. WRIGHT willfully included false entries on his 2014, 2015, and 2016 Maryland personal income tax returns that he filed with the Comptroller. Among other things, WRIGHT falsely decreased his Maryland taxable income by failing to report and underreporting substantial income he received for preparing tax returns for others on his personal federal tax returns.

13. WRIGHT willfully prepared and filed false tax returns for himself and his taxpayer clients to both falsely minimize his and his taxpayer clients' Maryland tax liabilities and fraudulently increase the tax refunds he and his taxpayer clients received from the Comptroller.

14. Based on the false and fraudulent tax returns WRIGHT prepared and filed, the Comptroller sent fraudulently inflated tax refunds totaling approximately \$227,740.00 to BRISCOE and his taxpayer clients.

COUNT 1
(Felony Theft Scheme)

11. From at least January 1, 2014 and continuing through at least April 2017, in Anne Arundel County, Maryland, and elsewhere, in a continuing scheme and course of conduct, WRIGHT did steal property of the State of Maryland to wit: theft of \$227,740.00 in the form of income tax refunds, having a value of \$100,000 or more in violation of Criminal Law Article § 7-104 of the Maryland Code against the peace, government and dignity of the State.

Criminal Law Article § 7-104
CJIS Code 1-1134
Penalty: 20 years/\$25,000 fine

COUNTS 2-68
(WILLFULLY FILING FALSE INCOME TAX RETURNS)

12. On or about the dates listed as to each Count below, in Anne Arundel County, Maryland, and elsewhere, WRIGHT did willfully file a false Maryland personal income tax return, as specified below, with the intent to evade the payment of a tax due under the Tax-General Article, in violation of Tax-General Article § 13-1002(b) of the Annotated Code of Maryland, against the peace, government and dignity of the State.

Count	Tax Year	Initials	Approximate Filing date	False information on return
2	2015	V.H.	4/14/16	Line 1 - Adjusted Gross Income
3	2014	L.W and T.W.	3/16/15	Line 1 - Adjusted Gross Income
4	2015	L.W. and T.W.	3/31/16	Line 1 - Adjusted Gross Income
5	2016	L.W. and T.W.	3/20/17	Line 1 - Adjusted Gross Income
6	2014	W.S.	4/15/15	Line 1 - Adjusted Gross Income
7	2015	W.S.	2/27/16	Line 1 - Adjusted Gross Income
8	2016	W.S.	4/17/17	Line 1 - Adjusted Gross Income
9	2014	B.M.	8/3/16	Line 1 - Adjusted Gross Income
10	2015	B.M. and R.D.	4/18/16	Line 1 - Adjusted Gross Income
11	2014	T.P. and P.P.	8/14/15	Line 1 - Adjusted Gross Income
12	2015	T.P. and P.P.	6/22/16	Line 1 - Adjusted Gross Income
13	2016	T.P. and P.P.	3/18/17	Line 1 - Adjusted Gross Income
14	2017	T.P. and P.P.	3/28/18	Line 1 - Adjusted Gross Income
15	2014	A.W.	5/6/15	Line 1 - Adjusted Gross Income
16	2015	A.W.	4/5/16	Line 1 - Adjusted Gross Income
17	2016	A.W.	4/17/17	Line 1 - Adjusted Gross Income
18	2017	A.W.	4/17/18	Line 1 - Adjusted Gross Income
19	2015	T.B.	5/22/16	Line 1 - Adjusted Gross Income
20	2016	T.B.	4/14/17	Line 1 - Adjusted Gross Income
21	2014	R.O.	3/5/15	Line 1 - Adjusted Gross Income
22	2015	R.O.	2/29/16	Line 1 - Adjusted Gross Income
23	2016	R.O.	4/23/17	Line 1 - Adjusted Gross Income
24	2014	J.H.	3/21/15	Line 1 - Adjusted Gross Income
25	2015	J.H.	4/2/16	Line 1 - Adjusted Gross Income
26	2016	J.H.	4/17/17	Line 1 - Adjusted Gross Income
27	2014	G.W.	4/12/15	Line 1 - Adjusted Gross Income
28	2015	G.W.	4/1/16	Line 1 - Adjusted Gross Income
29	2016	G.W.	7/2/17	Line 1 - Adjusted Gross Income
30	2014	E.D.	4/15/15	Line 1 - Adjusted Gross Income
31	2015	E.D.	4/9/16	Line 1 - Adjusted Gross Income
32	2016	E.D.	4/19/17	Line 1 - Adjusted Gross Income
33	2014	D.O. and J.O.	3/3/15	Line 1 - Adjusted Gross Income
34	2015	D.O. and J.O.	3/17/16	Line 1 - Adjusted Gross Income
35	2016	D.O. and J.O.	3/4/17	Line 1 - Adjusted Gross Income
36	2014	J.H. and B.H.	3/24/15	Line 1 - Adjusted Gross Income
37	2015	J.H. and B.H.	4/4/16	Line 1 - Adjusted Gross Income
38	2016	J.H. and B.H.	3/25/17	Line 1 - Adjusted Gross Income
39	2014	P.H. and T.H.	4/14/15	Line 1 - Adjusted Gross Income
40	2015	P.H. and T.H.	11/21/16	Line 1 - Adjusted Gross Income
41	2016	P.H. and T.H.	10/28/17	Line 1 - Adjusted Gross Income

42	2014	M.D.	4/14/15	Line 1 - Adjusted Gross Income
43	2015	M.D.	4/13/16	Line 1 - Adjusted Gross Income
44	2016	M.D.	4/21/17	Line 1 - Adjusted Gross Income
45	2015	T.J. and P.J.	2/9/16	Line 1 - Adjusted Gross Income
46	2016	T.J. and P.J.	2/23/17	Line 1 - Adjusted Gross Income
47	2014	R.V. and C.V.	3/8/15	Line 1 - Adjusted Gross Income
48	2015	R.V. and C.V.	3/28/16	Line 1 - Adjusted Gross Income
49	2016	R.V. and C.V.	3/24/17	Line 1 - Adjusted Gross Income
50	2016	D.Y.	3/23/17	Line 1 - Adjusted Gross Income
51	2014	T.J. and C.J.	3/5/15	Line 1 - Adjusted Gross Income
52	2015	T.J. and C.J.	4/14/16	Line 1 - Adjusted Gross Income
53	2016	T.J. and C.J.	3/11/17	Line 1 - Adjusted Gross Income
54	2014	M.W. and J.W.	3/5/15	Line 1 - Adjusted Gross Income
55	2015	M.W. and J.W.	3/15/16	Line 1 - Adjusted Gross Income
56	2016	M.W. and J.W.	3/28/17	Line 1 - Adjusted Gross Income
57	2014	C.N.	2/20/15	Line 1 - Adjusted Gross Income
58	2015	C.N.	2/5/16	Line 1 - Adjusted Gross Income
59	2016	C.N.	2/15/17	Line 1 - Adjusted Gross Income
60	2014	T.B.	1/24/15	Line 1 - Adjusted Gross Income
61	2015	T.B.	1/20/16	Line 1 - Adjusted Gross Income
62	2016	T.B.	2/14/17	Line 1 - Adjusted Gross Income
63	2014	L.B.	2/3/15	Line 1 - Adjusted Gross Income
64	2015	L.B.	1/21/16	Line 1 - Adjusted Gross Income
65	2016	L.B.	2/20/17	Line 1 - Adjusted Gross Income
66	2014	A.B. and L.B.	6/8/15	Line 1 - Adjusted Gross Income
67	2015	A.B. and L.B.	4/15/16	Line 1 - Adjusted Gross Income
68	2016	A.B. and L.B.	4/9/17	Line 1 - Adjusted Gross Income

Tax-General Article § 13-1002(b)
 CJIS Code 2-1180
 Penalty: 10 years

COUNTS – 69-132
(FALSE RETURN)

13. On or about the dates listed as to each Count below, in Anne Arundel County, Maryland, and elsewhere, WRIGHT did willfully prepare, assist in preparing, or cause the preparation of a false income tax return with fraudulent intent, in violation of Tax-General Article § 13-1004 of the Annotated Code of Maryland, against the peace, government and dignity of the State.

Count	Tax Year	Initials	Approximate Filing date	False information on return
66	2015	V.H.	4/14/16	Line 1 - Adjusted Gross Income
67	2014	L.W. and T.W.	3/16/15	Line 1 - Adjusted Gross Income
68	2015	L.W. and T.W.	3/31/16	Line 1 - Adjusted Gross Income
69	2016	L.W. and T.W.	3/20/17	Line 1 - Adjusted Gross Income
70	2014	W.S.	4/15/15	Line 1 - Adjusted Gross Income
71	2015	W.S.	2/27/16	Line 1 - Adjusted Gross Income
72	2016	W.S.	4/17/17	Line 1 - Adjusted Gross Income
73	2014	B.M.	8/3/16	Line 1 - Adjusted Gross Income
74	2015	B.M. and R.D.	4/18/16	Line 1 - Adjusted Gross Income
75	2014	T.P. and P.P.	8/14/15	Line 1 - Adjusted Gross Income
76	2015	T.P. and P.P.	6/22/16	Line 1 - Adjusted Gross Income
77	2016	T.P. and P.P.	3/18/17	Line 1 - Adjusted Gross Income
78	2017	T.P. and P.P.	3/28/18	Line 1 - Adjusted Gross Income
79	2014	A.W.	5/6/15	Line 1 - Adjusted Gross Income
80	2015	A.W.	4/5/16	Line 1 - Adjusted Gross Income
81	2016	A.W.	4/17/17	Line 1 - Adjusted Gross Income
82	2017	A.W.	4/17/18	Line 1 - Adjusted Gross Income
83	2015	T.B.	5/22/16	Line 1 - Adjusted Gross Income
84	2016	T.B.	4/14/17	Line 1 - Adjusted Gross Income
85	2014	R.O.	3/5/15	Line 1 - Adjusted Gross Income
86	2015	R.O.	2/29/16	Line 1 - Adjusted Gross Income
87	2016	R.O.	4/23/17	Line 1 - Adjusted Gross Income
88	2014	J.H.	3/21/15	Line 1 - Adjusted Gross Income
89	2015	J.H.	4/2/16	Line 1 - Adjusted Gross Income
90	2016	J.H.	4/17/17	Line 1 - Adjusted Gross Income
91	2014	G.W.	4/12/15	Line 1 - Adjusted Gross Income
92	2015	G.W.	4/1/16	Line 1 - Adjusted Gross Income
93	2016	G.W.	7/2/17	Line 1 - Adjusted Gross Income
94	2014	E.D.	4/15/15	Line 1 - Adjusted Gross Income
95	2015	E.D.	4/9/16	Line 1 - Adjusted Gross Income
96	2016	E.D.	4/19/17	Line 1 - Adjusted Gross Income
97	2014	D.O. and J.O.	3/3/15	Line 1 - Adjusted Gross Income
98	2015	D.O. and J.O.	3/17/16	Line 1 - Adjusted Gross Income
99	2016	D.O. and J.O.	3/4/17	Line 1 - Adjusted Gross Income
100	2014	J.H. and B.H.	3/24/15	Line 1 - Adjusted Gross Income
101	2015	J.H. and B.H.	4/4/16	Line 1 - Adjusted Gross Income
102	2016	J.H. and B.H.	3/25/17	Line 1 - Adjusted Gross Income
103	2014	P.H. and T.H.	4/14/15	Line 1 - Adjusted Gross Income
104	2015	P.H. and T.H.	11/21/16	Line 1 - Adjusted Gross Income
105	2016	P.H. and T.H.	10/28/17	Line 1 - Adjusted Gross Income
106	2014	M.D.	4/14/15	Line 1 - Adjusted Gross Income

107	2015	M.D.	4/13/16	Line 1 - Adjusted Gross Income
108	2016	M.D.	4/21/17	Line 1 - Adjusted Gross Income
109	2015	T.J. and P.J.	2/9/16	Line 1 - Adjusted Gross Income
110	2016	T.J. and P.J.	2/23/17	Line 1 - Adjusted Gross Income
111	2014	R.V. and C.V.	3/8/15	Line 1 - Adjusted Gross Income
112	2015	R.V. and C.V.	3/28/16	Line 1 - Adjusted Gross Income
113	2016	R.V. and C.V.	3/24/17	Line 1 - Adjusted Gross Income
114	2016	D.Y.	3/23/17	Line 1 - Adjusted Gross Income
115	2014	T.J. and C.J.	3/5/15	Line 1 - Adjusted Gross Income
116	2015	T.J. and C.J.	4/14/16	Line 1 - Adjusted Gross Income
117	2016	T.J. and C.J.	3/11/17	Line 1 - Adjusted Gross Income
118	2014	M.W. and J.W.	3/5/15	Line 1 - Adjusted Gross Income
119	2015	M.W. and J.W.	3/15/16	Line 1 - Adjusted Gross Income
120	2016	M.W. and J.W.	3/28/17	Line 1 - Adjusted Gross Income
121	2014	C.N.	2/20/15	Line 1 - Adjusted Gross Income
122	2015	C.N.	2/5/16	Line 1 - Adjusted Gross Income
123	2016	C.N.	2/15/17	Line 1 - Adjusted Gross Income
124	2014	T.B.	1/24/15	Line 1 - Adjusted Gross Income
125	2015	T.B.	1/20/16	Line 1 - Adjusted Gross Income
126	2016	T.B.	2/14/17	Line 1 - Adjusted Gross Income
127	2014	L.B.	2/3/15	Line 1 - Adjusted Gross Income
128	2015	L.B.	1/21/16	Line 1 - Adjusted Gross Income
129	2016	L.B.	2/20/17	Line 1 - Adjusted Gross Income
130	2014	A.B. and L.B.	6/8/15	Line 1 - Adjusted Gross Income
131	2015	A.B. and L.B.	4/15/16	Line 1 - Adjusted Gross Income
132	2016	A.B. and L.B.	4/9/17	Line 1 - Adjusted Gross Income

Tax-General Article § 13-1004

CJIS Code :

Penalty: 5 years

COUNT 133
(Felony Theft)

14. From at least January 1, 2014 and continuing through at least April 2017, in Anne Arundel County, Maryland, and elsewhere, WRIGHT did steal funds of the State of Maryland to wit: theft of \$31,053.00 in the form of income tax refunds, having a value of more than \$25,000 in violation of Criminal Law Article § 7-104 of the Maryland Code against the peace, government and dignity of the State.

Criminal Law Article § 7-104

CJIS Code 1-1135

Penalty: 10 years/\$15,000 fine

COUNT 134-136
(WILLFULLY FILING FALSE INCOME TAX RETURNS)

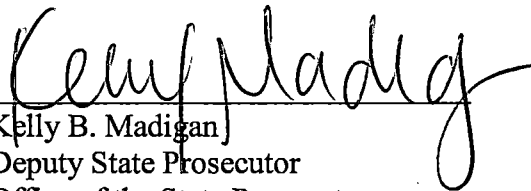
15. On or about the listed as to each Count below, in Anne Arundel County, Maryland, and elsewhere, WRIGHT did willfully file a false Maryland personal income tax return, as specified below, with the intent to evade the payment of a tax due under the Tax-General Article, in violation of Tax-General Article § 13-1002(b) of the Annotated Code of Maryland, against the peace, government and dignity of the State.

Count	Tax Year	Approximate Filing date	False information on return
134	2014	4/15/15	Line 1 - Adjusted Gross Income
135	2015	4/18/16	Line 1 - Adjusted Gross Income
136	2016	4/18/17	Line 1 - Adjusted Gross Income

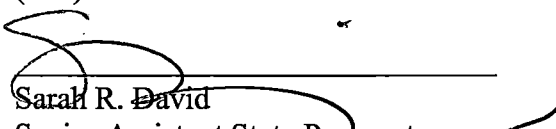
Tax-General Article § 13-1002(b)
CJIS Code 2-1180
Penalty: 10 years

EMMET C. DAVITT
STATE PROSECUTOR

By:



Kelly B. Madigan
Deputy State Prosecutor
Office of the State Prosecutor
Suite 410, Hampton Plaza
300 E. Joppa Road
Towson, Maryland 21286
(410) 321-4067



Sarah R. David
Senior Assistant State Prosecutor
Office of the State Prosecutor
Suite 410, Hampton Plaza
300 E. Joppa Road
Towson, Maryland 21286
(410) 321-4067

Grand Jury Foreman

Date Filed

REQUEST FOR SUMMONS

PLEASE ISSUE the criminal summons in this case for the Defendant, Floyd
Briscoe Wright. Mr. Joseph Murtha has indicated that he represents Mr. Wright and will
accept service of the summons on behalf of Mr. Wright. Accordingly, please send the
summons to:

Joseph Murtha, Esquire
Murtha, Psoras, and Lanasa LLC.
1301 York Rd #200
Lutherville, MD 21093

TO THE PERSON CHARGED:

1. This paper charges you with committing a crime.
2. If you have been arrested and remain in custody, you have the right to have a judicial officer decide whether you should be released from jail until your trial.
3. If you have been served with a citation or summons directing you to appear before a judicial officer for a preliminary inquiry at a date and time designated or within five days of service if no time is designated, a judicial officer will advise you of your rights, the charges against you, and penalties. The preliminary inquiry will be cancelled if a lawyer has entered an appearance to represent you.
4. You have the right to have a lawyer.
5. A lawyer can be helpful to you by:
 - (A) explaining the charges in this paper;
 - (B) telling you the possible penalties;
 - (C) explaining any potential collateral consequences of a conviction, including immigration consequences;
 - (D) helping you at trial;
 - (E) helping you protect your constitutional rights; and
 - (F) helping you get a fair penalty if convicted.
6. Even if you plan to plead guilty, a lawyer can be helpful.
7. If you are eligible, the Public Defender or a court-appointed attorney will represent you at any initial appearance before a judicial officer and at any proceeding under Rule 4-216.1 to review an order of a District Court commissioner regarding pretrial release. If you want a lawyer for any further proceeding, including trial, but do not have the money to hire one, the Public Defender may provide a lawyer for you. The court clerk will tell you how to contact the Public Defender.
8. If you want a lawyer but you cannot get one and the Public Defender will not provide one for you, contact the court clerk as soon as possible.
9. **DO NOT WAIT UNTIL THE DATE OF YOUR TRIAL TO GET A LAWYER.** If you do not have a lawyer before the trial date, you may have to go to trial without one.