

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF GEORGIA
STATESBORO DIVISION**

FILED
John E. Triplett, Clerk of Court
United States District Court
By jbburrell at 10:49 am, Mar 02, 2022

UNITED STATES OF AMERICA)
)
 v.)
)
WILLIAM BRITT)
)

INFORMATION NO. 6:22CR-002
26 U.S.C. § 7201
Tax Evasion

THE UNITED STATES ATTORNEY CHARGES THAT:

General Allegations

At all times material to this Information:

1. The Internal Revenue Service (“IRS”) was an agency of the United States Department of Treasury responsible for administering the federal tax laws of the United States and collecting taxes due and owing to the United States.
2. An IRS Form 1040, U.S. Individual Income Tax Return, was the form filed by an individual to report, among other things, income, gains, losses, deductions, and credits.
3. Accountant A was a certified public accountant who operated an accounting firm in Sylvania, Georgia.
4. The Milltown Groove was a bar in Valdosta, Georgia, owned on paper by Individual B. But, in practice, The Milltown Groove had multiple partners, including the Defendant, who had varying ownership percentages in the business.
5. Title Town Nightlife LLC (hereinafter “Dillinger’s”) was a corporation formed in the State of Georgia on or about July 3, 2012. It did business as Dillinger’s, a bar in Americus, Georgia. Dillinger’s was owned on paper by

Individual B. But, in practice, it had multiple partners, including the Defendant, who had varying ownership percentages in the business.

6. Bluewater Saloon was a bar in Valdosta, Georgia, owned on paper by Individual C. But, in practice, Bluewater Saloon had multiple partners, including the Defendant, who had varying ownership percentages in the business.

7. The Gin was a bar in Tifton, Georgia, owned on paper by Individual D. But, in practice, The Gin had multiple partners, including the Defendant, who had varying ownership percentages in the business.

8. Flip Flops was a bar in Valdosta, Georgia, owned on paper by Individual E. But, in practice, Flip Flops had multiple partners, including the Defendant, who had varying ownership percentages in the business.

9. Rude Rudy's LLC (hereinafter "Rude Rudy's") was a business formed in the State of Georgia on or about January 30, 2007. It did business as Rude Rudy's, a bar in Statesboro, Georgia. Rude Rudy's was owned on paper by Individual F. But, in practice, it had multiple partners, including the Defendant, who had varying ownership percentages in the business.

10. Chrysha, Inc. was a corporation formed in the State of Georgia on or about April 3, 2002. Chrysha, Inc. did business as Rum Runners, a bar in Statesboro, Georgia. Individual G was the sole owner on paper of Chrysha, Inc. But, in practice, it had multiple partners, including the Defendant, who had varying ownership percentages in the business.

11. BGRG, Inc. was a corporation formed in the State of Georgia on or about September 23, 2010. BGRG, Inc. did business as Capital City and 119 Chops, a bar and restaurant, respectively, in Milledgeville, Georgia. Individual G was the sole owner on paper of BGRG, Inc. But, in practice, it had multiple partners, including the Defendant, who had varying ownership percentages in the business.

12. The Defendant held varying percentages of ownership interest in each of the establishments described above in paragraphs 4 to 11.

13. The true owners of the establishments described above in paragraphs 4 to 11, including the Defendant, failed to report to the IRS all of the income they received from the businesses. The Defendant, along with the other true owners of the establishments, shared in the profits generated by the businesses' operations by disbursing cash to the partners in accordance with their ownership percentages. The Defendant and others then caused false tax returns to be filed underreporting the income the establishments received.

COUNT ONE
Tax Evasion
(26 U.S.C. § 7201)

14. The factual allegations contained in Paragraphs 1 through 13 of this Information are re-alleged and incorporated herein.

15. From in or around January 1, 2014, through in or around January 10, 2018, in the Southern District of Georgia and elsewhere, the Defendant,

WILLIAM BRITT,

willfully attempted to evade and defeat income tax due and owing to the United States of America by him and others, for the tax year 2014, by committing the following affirmative acts, among others:

- a. The Defendant provided false information to Accountant A for the preparation of tax returns regarding income earned by Dillinger's, The Milltown Groove, and Bluewater Saloon as follows:
 - i. The Defendant misrepresented to Accountant A that Individual B was the sole owner of Dillinger's, when, as the Defendant well knew, he and others also had ownership interests. The Defendant also substantially understated to Accountant A the bar's income by omitting the cash that Dillinger's received. The Defendant further failed to inform Accountant A that cash was distributed to the true owners of Dillinger's. The Defendant's false statements caused Accountant A to prepare and file a tax return that reported Dillinger's income as \$214,452, when, as the Defendant well knew, the bar's income was substantially greater than that amount. By making these material misrepresentations to Accountant A, the Defendant caused a false and fraudulent Form 1040 to be filed for Individual B for tax year 2014, which was filed with the IRS on or about January 20, 2016.

- ii. The Defendant misrepresented to Accountant A that Individual B was the sole owner of The Milltown Groove, when, as the Defendant well knew, he and others also had ownership interests. The Defendant also substantially understated the bar's gross receipts by omitting cash that The Milltown Groove received and distributed. The Defendant further failed to inform Accountant A that cash was distributed to the true owners of The Milltown Groove. The Defendant's false statements caused Accountant A to prepare and file a tax return that reported that The Milltown Groove earned gross receipts or sales of \$141,344, when, as the Defendant well knew, the business's gross receipts or sales were substantially greater than that amount. By making these material misrepresentations to Accountant A, the Defendant caused a false and fraudulent Form 1040 to be filed for Individual B for tax year 2014, which was filed with the IRS on or about January 20, 2016.
- iii. The Defendant misrepresented to Accountant A that Individual C was the sole owner of Bluewater Saloon, when, as the Defendant well knew, he and others also had ownership interests. The Defendant also substantially understated the bar's gross receipts by omitting the cash that Bluewater Saloon received and distributed. The Defendant further failed to inform

Accountant A that cash was distributed to the true owners of Bluewater Saloon. The Defendant's false statements caused Accountant A to prepare and file a tax return that reported that Bluewater Saloon earned gross of receipts or sales of \$262,179, when, as the Defendant well knew, the business's gross receipts or sales were substantially greater than that amount. By making these material misrepresentations to Accountant A, the Defendant caused a false and fraudulent Form 1040 to be filed for Individual C for tax year 2014, which was filed with the IRS on or about February 10, 2016.

- b. The Defendant also provided false information to Accountant A for the preparation of his own IRS Form 1040, U.S. Individual Income Tax Return, for tax year 2014. The Defendant failed to inform Accountant A of cash distributions that he received from The Milltown Groove, Dillinger's, Bluewater Saloon, The Gin, Flip Flops, Rude Rudy's, Rum Runners, and Capital City and 119 Chops.
- c. Because the Defendant provided such false information to Accountant A, he caused to be prepared, and signed and caused to be signed, a false and fraudulent IRS Form 1040, U.S. Individual Income Tax Return, for tax year 2014, which was submitted to the IRS. On that tax return, the Defendant reported that his and his spouse's total income for 2014 was \$36,845. In fact, however, as the Defendant well

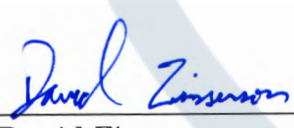
knew, his and his spouse's total income for that year was substantially greater.

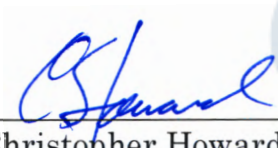
16. As a result of the Defendant's failure to accurately report his income on his Form 1040, there was a substantial tax due and owing to the United States.

17. The Defendant further knew full well that, by causing false tax returns to be prepared and filed, he enabled the true partners of the bars, including himself, to evade their respective individual income tax liabilities associated with the cash distributions they received, causing a substantial tax due and owing to the United States for the other owners' individual income tax liabilities as well.

All in violation of Title 26, United States Code, Section 7201.



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