

FILED

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

2014 JUL 22 PM 2: 22

CLERK US DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA FLORIDA

UNITED STATES OF AMERICA

v.

CASE NO. 8:13-Cr-178-T-27AEP

NOVA A. MONTGOMERY

26 U.S.C. § 7201

26 U.S.C. § 7203

SUPERSEDING INDICTMENT

The Grand Jury charges:

COUNT ONE

(26 U.S.C. § 7201 – Tax Evasion)

During the calendar year 2002, NOVA A. MONTGOMERY, a resident of Tarpon Springs, Florida, had and received taxable income in the sum of approximately \$116,000.00. Upon that taxable income, there was owing to the United States of America an income tax of approximately \$29,180.00. Well knowing the foregoing facts, and failing to make an income tax return on or before April 15, 2003, as required by law, to any proper officer of the Internal Revenue Service, and pay to the Internal Revenue Service the income tax, on or about February 12, 2009,

NOVA A. MONTGOMERY,

in the Middle District of Florida, did willfully attempt to evade and defeat the income tax due and owing by her to the United States of America for the calendar year by

submitting a "zero" Form 1040 return that contained an altered Form 1099 miscellaneous income form.

In violation of Title 26, United States Code, Section 7201.

COUNT TWO

(26 U.S.C. § 7201 – Tax Evasion)

During the calendar year 2003, NOVA A. MONTGOMERY, a resident of Tarpon Springs, Florida, had and received taxable income in the sum of approximately \$78,820.00. Upon that taxable income, there was owing to the United States of America an income tax of approximately \$16,810.00. Well knowing the foregoing facts, and failing to make an income tax return on or before April 15, 2004, as required by law, to any proper officer of the Internal Revenue Service, and pay to the Internal Revenue Service the income tax, on or about February 12, 2009,

NOVA A. MONTGOMERY,

in the Middle District of Florida, did willfully attempt to evade and defeat the income tax due and owing by her to the United States of America for the calendar year by submitting a "zero" Form 1040 return that contained an altered Form 1099 miscellaneous income form.

In violation of Title 26, United States Code, Section 7201.

COUNT THREE

(26 U.S.C. § 7201 – Tax Evasion)

During the calendar year 2004, NOVA A. MONTGOMERY, a resident of Tarpon Springs, Florida, had and received taxable income in the sum of approximately \$124,360.00. Upon that taxable income, there was owing to the United States of America an income tax of approximately \$29,440.00. Well knowing the foregoing facts, and failing to make an income tax return on or before April 15, 2005, as required by law, to any proper officer of the Internal Revenue Service, and pay to the Internal Revenue Service the income tax, on or about February 12, 2009,

NOVA A. MONTGOMERY,

in the Middle District of Florida, did willfully attempt to evade and defeat the income tax due and owing by her to the United States of America for the calendar year by submitting a "zero" Form 1040 return that contained an altered Form 1099 miscellaneous income form.

In violation of Title 26, United States Code, Section 7201.

COUNT FOUR

(26 U.S.C. § 7201 – Tax Evasion)

During the calendar year 2005, NOVA A. MONTGOMERY, a resident of Tarpon Springs, Florida, had and received taxable income in the sum of approximately \$124,220.00. Upon that taxable income, there was owing to the

United States of America an income tax of approximately \$29,280.00. Well knowing knowing the foregoing facts, and failing to make an income tax return on or before April 17, 2006, as required by law, to any proper officer of the Internal Revenue Service, and pay to the Internal Revenue Service the income tax, on or about February 12, 2009,

NOVA A. MONTGOMERY,

in the Middle District of Florida, did willfully attempt to evade and defeat the income tax due and owing by her to the United States of America for the calendar year by submitting a "zero" Form 1040 return that contained an altered Form 1099 miscellaneous income form.

In violation of Title 26, United States Code, Section 7201.

COUNT FIVE

(26 U.S.C. § 7201 – Tax Evasion)

During the calendar year 2006, NOVA A. MONTGOMERY, a resident of Tarpon Springs, Florida, had and received taxable income in the sum of approximately \$169,040.00. Upon that taxable income, there was owing to the United States of America an income tax of approximately \$42,375.00. Well knowing the foregoing facts, and failing to make an income tax return on or before April 16, 2007, as required by law, to any proper officer of the Internal Revenue Service, and pay to the Internal Revenue Service the income tax, on or about February 12, 2009,

NOVA A. MONTGOMERY,

in the Middle District of Florida, did willfully attempt to evade and defeat the income tax due and owing by her to the United States of America for the calendar year by submitting a "zero" Form 1040 return that contained an altered Form 1099 miscellaneous income form.

In violation of Title 26, United States Code, Section 7201.

COUNT SIX

(26 U.S.C. § 7203 – Failure to File a Tax Return)

During the calendar year 2008,

NOVA A. MONTGOMERY,

the defendant herein, was a resident of Tarpon Springs, Florida, and had received gross income in excess of \$8,950. By reason of such gross income, she was required by law, following the close of calendar year 2008 and on or before April 15, 2009, to make an income tax return to the Internal Revenue Service Center at Atlanta, Georgia, to a person assigned to receive returns at the local office of the Internal Revenue Service at Tampa, Florida, or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of her gross income and any deductions and credits to which she was entitled. Well knowing and believing the foregoing, she did willfully fail, on or about April 15, 2009, in the Middle District of Florida and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

COUNT SEVEN

(26 U.S.C. § 7203 – Failure to File a Tax Return)

During the calendar year 2009,

NOVA A. MONTGOMERY,

the defendant herein, was a resident of Tarpon Springs, Florida, and had received gross income in excess of \$9,350. By reason of such gross income, she was required by law, following the close of calendar year 2009 and on or before April 15, 2010, to make an income tax return to the Internal Revenue Service Center at Atlanta, Georgia, to a person assigned to receive returns at the local office of the Internal Revenue Service at Tampa, Florida, or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of her gross income and any deductions and credits to which she was entitled. Well knowing and believing the foregoing, she did willfully fail, on or about April 15, 2010, in the Middle District of Florida and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

COUNT EIGHT

(26 U.S.C. § 7203 – Failure to File a Tax Return)

During the calendar year 2010,

NOVA A. MONTGOMERY,

the defendant herein, was a resident of Tarpon Springs, Florida, and had received gross income in excess of \$9,350. By reason of such gross income, she was

required by law, following the close of calendar year 2010 and on or before April 18, 2011, to make an income tax return to the Internal Revenue Service Center at Atlanta, Georgia, to a person assigned to receive returns at the local office of the Internal Revenue Service at Tampa, Florida, or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of her gross income and any deductions and credits to which she was entitled. Well knowing and believing the foregoing, she did willfully fail, on or about April 15, 2011, in the Middle District of Florida and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

COUNT NINE

(26 U.S.C. § 7203 – Failure to File a Tax Return)

During the calendar year 2011,

NOVA A. MONTGOMERY,

the defendant herein, was a resident of Tarpon Springs, Florida, and had received gross income in excess of \$9,500. By reason of such gross income, she was required by law, following the close of calendar year 2011 and on or before April 17, 2012, to make an income tax return to the Internal Revenue Service Center at Atlanta, Georgia, to a person assigned to receive returns at the local office of the Internal Revenue Service at Tampa, Florida, or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of her gross income and any deductions and credits to which she was entitled.

Well knowing and believing the foregoing, she did willfully fail, on or about April 15, 2012, in the Middle District of Florida and elsewhere, to make an income tax return.

In violation of Title 26, United States Code, Section 7203.

COUNT TEN

(26 U.S.C. § 7203 – Failure to File a Tax Return)

During the calendar year 2012,

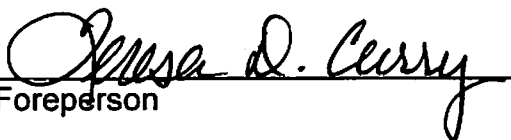
NOVA A. MONTGOMERY,

the defendant herein, was a resident of Tarpon Springs, Florida, and had received gross income in excess of \$9,750. By reason of such gross income, she was required by law, following the close of calendar year 2012 and on or before April 15, 2013, to make an income tax return to the Internal Revenue Service Center at Atlanta, Georgia, to a person assigned to receive returns at the local office of the Internal Revenue Service at Tampa, Florida, or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of her gross income and any deductions and credits to which she was entitled.

Well knowing and believing the foregoing, she did willfully fail, on or about April 15, 2013, in the Middle District of Florida and elsewhere, to make an income tax return.

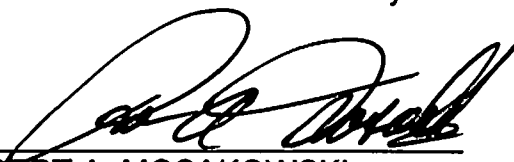
In violation of Title 26, United States Code, Section 7203.

A TRUE BILL,


Foreperson

A. LEE BENTLEY, III
United States Attorney

By: 
MARK E. BINI
Assistant United States Attorney

By: 
ROBERT A. MOSAKOWSKI
Assistant United States Attorney
Chief, Economic Crimes Section

UNITED STATES DISTRICT COURT
Middle District of Florida
Tampa Division

THE UNITED STATES OF AMERICA

vs.

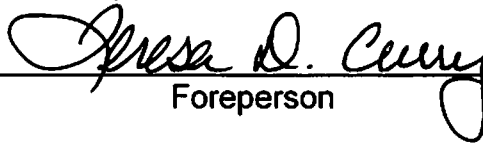
NOVA A. MONTGOMERY

SUPERSEDING INDICTMENT

Violations:

Title 26, United States Code, Section 7201
Title 26, United States Code, Section 7203

A true bill,


Foreperson

Filed in open court this 22nd day
of July 2014.

Clerk

Bail \$ _____

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CLERK US DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA FLORIDA

FILED