



PRESS RELEASE

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IRS – Criminal Investigation

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Maryland Chiropractor Indicted For Filing False Tax Returns And Obstructing The IRS

A grand jury in Baltimore, Maryland returned an indictment on March 9, which was unsealed yesterday, charging a chiropractor with one count of corruptly endeavoring to impede the Internal Revenue Service (IRS) and six counts of filing false tax returns, announced Acting Deputy Assistant Attorney General Stuart M. Goldberg of the Justice Department's Tax Division and U.S. Attorney Rod J. Rosenstein for the District of Maryland.

According to the indictment, Dr. Warren Gregory Belcher, a resident of Salisbury, Maryland, operated a chiropractic business for nearly 20 years. During that time, he received income for chiropractic services from insurance companies, patients and other third parties, including another chiropractor in Baltimore. The indictment alleges that for the years 2009 through 2015, Belcher filed false individual income tax returns on which he failed to report that he operated a chiropractic business and falsely claimed that he had earned \$0 in business income.

The indictment further alleges that between 2008 and 2015, Belcher submitted approximately 79 letters to insurance companies and other third parties in which he threatened that the companies could be subject to civil and criminal penalties for reporting his income to the IRS on a Form 1099-MISC. A Form 1099-MISC is a tax form that is used to report certain types of income to the IRS, including payments for services performed by someone who is not an employee and medical and health care payments. Belcher also made threatening statements to an accountant to prevent the accountant from reporting his income to the government. In addition, Belcher is alleged to have submitted approximately 68 fraudulent Forms 1099-MISC to the IRS on which he falsely claimed that the companies who reported his income to the IRS on Forms 1099-MISC for those years had paid him \$0 in income. Finally, Belcher is alleged to have responded to notices from the IRS regarding additional taxes he owed for the years 2009 and 2011 and a penalty that the IRS assessed against him for filing a frivolous income tax return by sending letters to the IRS in which he falsely claimed that the IRS was violating the law by assessing and collecting his taxes.

An indictment is not a finding of guilt. It merely alleges that crimes have been committed. A defendant is presumed innocent until proven guilty beyond a reasonable doubt.

If convicted, Belcher faces a statutory maximum sentence of three years in prison on each count of the indictment, as well as a term of supervised release, restitution and monetary penalties.

Acting Deputy Assistant Attorney General Goldberg and U.S. Attorney Rosenstein commended special agents of IRS–Criminal Investigation, who conducted the investigation, and Trial Attorney Melissa S. Siskind of the Tax Division and Assistant U.S. Attorney Sean R. Delaney of the District of Maryland, who are prosecuting the case.

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