

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TENNESSEE
EASTERN DIVISION**

UNITED STATES OF AMERICA,)	FILED UNDER SEAL
)	
Plaintiff,)	1:20-cr-10029-STA
)	Cr. No. _____
v.)	26 U.S.C. § 7201
)	26 U.S.C. § 7203
JOHN DAVID MCAFEE)	
)	
Defendant.)	

INDICTMENT

THE GRAND JURY CHARGES:

At times material herein:

INTRODUCTION

1. The defendant, **JOHN DAVID MCAFEE**, resided in Lexington, Tennessee, within the Western District of Tennessee.

2. The defendant, **JOHN DAVID MCAFEE**, earned millions of dollars in income from various sources, including but not limited to: (1) from 2014 through 2016, for speaking engagements; (2) from 2015 through 2016, for the rights to his life story for a documentary; (3) from 2016 through 2018, for work as a consultant; and (4) from 2017 through 2018, for promoting cryptocurrencies.

3. The Internal Revenue Service (IRS) was an agency of the United States Department of the Treasury responsible for enforcing and administering the tax laws of the United States and collecting taxes owed to the United States.

4. All United States citizens who received income in an amount exceeding the filing threshold for a given year were obligated to report all income earned, regardless of where

they earned it, on a U.S. Individual Income Tax Return for that year, and they were required to pay taxes due on that income.

COUNT 1

1. The factual allegations contained in Paragraphs 1 through 4 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. During the calendar year 2014, the defendant, **JOHN DAVID MCAFEE**, received taxable income, upon which there was a tax due and owing to the United States of America.

3. Knowing the foregoing facts and failing to make an income tax return on or before April 15, 2015, as required by law, to any proper officer of the IRS, and failing to pay the income tax due and owing to the IRS, the defendant,

-----**JOHN DAVID MCAFEE**-----

from on or about January 1, 2014, through on or about April 15, 2015, in the Western District of Tennessee and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2014, by committing the following affirmative acts, among others: (a) directing the payment of his income to a bank account in the name of a nominee; and (b) purchasing real property and titling, and causing the titling of, that property in the name of a nominee.

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

COUNT 2

1. The factual allegations contained in Paragraphs 1 through 4 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. During the calendar year 2015 the defendant, **JOHN DAVID MCAFEE**, received taxable income, upon which there was a tax due and owing to the United States of

America.

3. Knowing the foregoing facts and failing to make an income tax return on or before April 18, 2016, as required by law, to any proper officer of the IRS, and failing to pay the income tax due and owing to the IRS, the defendant,

-----**JOHN DAVID MCAFEE**-----

from on or about January 1, 2015, through on or about April 18, 2016, in the Western District of Tennessee and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2015, by committing the following affirmative acts, among others: directing the payment of his income to a bank account in the name of a nominee.

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

COUNT 3

1. The factual allegations contained in Paragraphs 1 through 4 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. During the calendar year 2016 the defendant, **JOHN DAVID MCAFEE**, received taxable income, upon which there was a tax due and owing to the United States of America.

3. Knowing the foregoing facts and failing to make an income tax return on or before April 18, 2017, as required by law, to any proper officer of the IRS, and failing to pay the income tax due and owing to the IRS, the defendant,

-----**JOHN DAVID MCAFEE**-----

from on or about January 1, 2016, through on or about April 18, 2017, in the Western District of Tennessee and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2016, by

committing the following affirmative acts, among others: (a) directing the payment of his income to bank accounts in the name of a nominee; and (b) purchasing real property and titling, and causing the titling of, that property in the name of a nominee.

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

COUNT 4

1. The factual allegations contained in Paragraphs 1 through 4 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. During the calendar year 2017 the defendant, **JOHN DAVID MCAFEE**, received taxable income, upon which there was a tax due and owing to the United States of America.

3. Knowing the foregoing facts and failing to make an income tax return on or before April 17, 2018, as required by law, to any proper officer of the IRS, and failing to pay the income tax due and owing to the IRS, the defendant,

-----**JOHN DAVID MCAFEE**-----

from on or about January 1, 2017, through on or about April 17, 2018, in the Western District of Tennessee and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2017, by committing the following affirmative acts, among others: (a) dealing extensively in cryptocurrency; (b) routing his income through cryptocurrency accounts in the name of a nominee; and (c) purchasing a vehicle and titling, and causing the titling of, that vehicle in the name of a nominee .

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

COUNT 5

1. The factual allegations contained in Paragraphs 1 through 4 of the Introduction

Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. During the calendar year 2018 the defendant, **JOHN DAVID MCAFEE**, received taxable income, upon which there was a tax due and owing to the United States of America.

3. Knowing the foregoing facts and failing to make an income tax return on or before April 15, 2019, as required by law, to any proper officer of the IRS, and failing to pay the income tax due and owing to the IRS, the defendant,

-----**JOHN DAVID MCAFEE**-----

from on or about January 1, 2018, through on or about April 15, 2019, in the Western District of Tennessee and elsewhere, willfully attempted to evade and defeat income tax due and owing by him to the United States of America, for the calendar year 2018, by committing the following affirmative acts, among others: (a) dealing extensively in cryptocurrency; (b) routing his income through cryptocurrency accounts in the name of a nominee; (c) purchasing a yacht and causing it to be registered in the name of a nominee; and (d) purchasing real property and titling, and causing the titling of, that property in the name of a nominee .

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

COUNTS 6-10

1. The factual allegations contained in Paragraphs 1 through 4 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. For the years set forth in the table below, in the Western District of Tennessee and elsewhere, the defendant,

-----**JOHN DAVID MCAFEE**-----

had and received gross income in excess of the minimum gross income threshold as

stated below. Well knowing and believing all the foregoing, he did willfully fail, on or about the dates set forth below, to make an income tax return to any proper officer of the IRS, with each year constituting a separate count of the Indictment:

Count	Tax Year	Date of Offense	Minimum Gross Income for Filing Requirement
6	2014	April 15, 2015	\$22,700
7	2015	April 18, 2016	\$23,100
8	2016	April 18, 2017	\$23,200
9	2017	April 17, 2018	\$23,300
10	2018	April 15, 2019	\$26,600

All in violation of Title 26, United States Code, Section 7203.

A TRUE BILL:

FOREPERSON

DATE

D. MICHAEL DUNAVANT
UNITED STATES ATTORNEY

VICTOR L. IVY
ASSISTANT UNITED STATES ATTORNEY

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NOTICE OF PENALTIES

COUNTS 1-5

Nmt 5 years imprisonment, a fine of \$250,000.00 or both, nmt 3 years supervised release, together with a \$100 special assessment.

COUNTS 6-10

Nmt 1 year imprisonment, a fine of \$100,000.00 or both, nmt 1 year supervised release, together with a \$25 special assessment.