

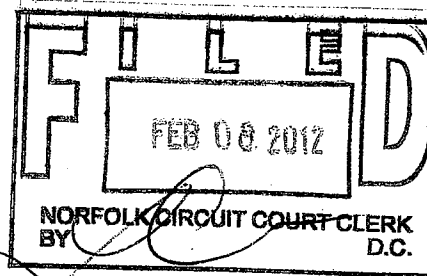
SEARCH WARRANT

Commonwealth of Virginia VA. CODE §§ 19.2-56, 19.2-57

TO ANY AUTHORIZED OFFICER:

You are hereby commanded in the name of the Commonwealth to forthwith search the following place, person or thing either in day or night

Mo Money Taxes also known as Tax Pro located at 3126 Tidewater Drive, Norfolk, Virginia



for the following property, objects and/or persons:

Computers, computer storage devices, notebooks, cellular phones, paper files, checks, bank records, and correspondence.

You are further commanded to seize said property, persons, and/or objects if they be found and to produce before the Norfolk Circuit Court an inventory of all property, persons, and/or objects seized.

This SEARCH WARRANT is issued in relation to an offense substantially described as follows:
18.2-178 of the Code of Virginia, to wit: Obtaining Money or Services by False Pretense

I, the undersigned, have found probable cause and believe that the property or person constitutes evidence of the crime identified herein or tends to show that the person(s) named or described herein has committed or is committing a crime and further that the search should be made, based on the statements in the attached affidavit sworn to by

JO Hash, Investigator

NAME OF AFFIANT

[] CLERK [X] MAGISTRATE [] JUDGE

02/06/2012 07:24 PM

DATE AND TIME

Laura Tsai

FILE NO.

SEARCH WARRANT

COMMONWEALTH OF VIRGINIA

v./In re

Mo Money Taxes

3126 Tidewater Drive

Norfolk, VA

AFFIDAVIT FOR SEARCH WARRANT

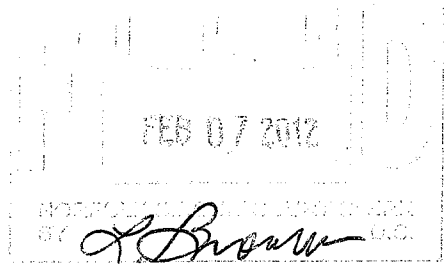
VA. CODE ANN. § 19.2-54
RULE 3A:27

CASE NO.

The undersigned Applicant states under oath:

1. A search is requested in relation to an offense substantially described as follows:

18.2-178 of the Code of Virginia, to wit: Obtaining Money or Services by False Pretense



AFFIDAVIT FOR SEARCH WARRANT

APPLICANT:

JO Hash

NAME
Investigator

TITLE (IF ANY)
3661 E. Va Beach Blvd

ADDRESS
Norfolk, VA 23502

CONTINUED ON ATTACHED SHEET

2. The place, person, or thing to be searched is described as follows:

Mo Money Taxes also known as Tax Pro located at 3126 Tidewater Drive, Norfolk, Virginia

Certified to Clerk of

Norfolk Circuit Court on
February 6, 2012

CONTINUED ON ATTACHED SHEET

3. The things or persons to be searched for are described as follows:

Computers, computer storage devices, notebooks, cellular phones, paper files, checks, bank records, and correspondence.

Magistrate [Signature]
TITLE SIGNATURE

Delivered to Clerk of

Norfolk Circuit Court on
2-7-2012 by the undersigned
Magistrate [Signature]
TITLE SIGNATURE

CONTINUED ON ATTACHED SHEET

4. The material facts constituting probable cause that the search should be made are:

On 11/6/11 Patrick Townsend and Keith Hill of Memphis TN obtained a business license for Mo Money Taxes located at 547 E. Little Creek Rd. in Norfolk. On 1/1/12 Andrey Willett obtained a business license for Tax Pro at 3126 Tidewater Drive in Norfolk. According to Kathleen Pruden from the Office of the Commissioner of Revenue, Willett advised that the business was also known as Mo Money Taxes.

At some point four additional locations opened under the name Mo Money Taxes in the City of Norfolk, Virginia. Those locations are 9571 Shore Drive, 3822 Granby Street, 7616 Sewells Point Rd, #5, and 1034 E Brambleton Avenue. At all of these locations except 9571 Shore Drive there is a similar sign associated with the business indicating the business name is Mo Money Taxes. At the 9571 Shore Drive location there is no sign.

Last week citizens began complaining that they were not receiving tax refunds from the business as promised. WAVY TV reported that they conducted an interview with company CEO, Markey Grandberry via phone. In that interview, Grandberry blamed the delay in refunds on a computer glitch. Keith Hill, the owner of the Mo Money Taxes franchise at 547 East Little Creek Road also stated to WAVY TV that a computer glitch would not allow his business to produce checks for at least 20 customers.

Today the Norfolk Economic Crimes Unit was contacted by several individuals who filed taxes at the six Mo Money Taxes locations in Norfolk. Interviews conducted with those complainants revealed the following:

Citizen 1 (C-1) reported that she filed her taxes at the Mo Money Taxes location at 3126 Tidewater Drive on 1/17/12. She contacted the Internal Revenue Service (IRS) and learned that her refund was deposited into a bank account belonging to Clayton Bullard on 2/2/12. To date she has received no refund.

Citizen 2 (C-2) reported that he filed his taxes at the Mo Money Taxes location at 9571 Shore Drive on 1/13/12. He filled out a single piece of paper which requested his name, Social Security Number, information on dependants, marital status, and whether he filed as head of household. He said his tax preparer was named Clayton. He contacted the IRS and learned that his refund will be deposited into an account belonging to Adroit Software LLC on 2/8/12 at a bank in Texas. He was told he would be charged \$110 filing fee. However, on 1/30/12 he called Mo Money Taxes and was told that he would be charged \$399.

Citizen 3 (C-3) reported that she filed her taxes on 1/30/12 at the Mo Money Taxes location at 3126 Tidewater Drive. When she filed she filled out a single piece of paper which requested her name, Social Security Number, information on dependants and marital status. She called the IRS and learned that her taxes did not go through because her son's Social Security Number was incorrect on the filing. She tried to contact the office to retrieve her W-2 and personal information. They will not return her phone calls.

Citizen 4 (C-4) reported that she filed her taxes on 1/26/12 at the Mo Money Taxes location at 3822 Granby Street. When she filed she filled out a single piece of paper which requested her name, Social Security Number, information on dependants and marital status. C-4 stated that she was told she would receive \$4825 by the Mo Money Taxes representative. She called the IRS and learned that her refund in the amount of \$5928 was deposited into a Value Bank account in the name of Adroit Software LLC in Corpus Christie, TX. C-4 said that she was astounded to learn that she was paying \$1103 in fees to Mo Money Taxes. She did not receive any documentation indicating this was the fee and did not see fees posted on the wall. To date she has received no refund.

Citizen 5 (C-5) reported that she filed her taxes on 1/18/12 at the Mo Money Taxes location at 9571 Shore Drive. When she filed she provided her W-

2, identification card, Social Security card and the Social Security card of her son. She filled out a single sheet of paper. She did not sign any forms. She was told that she would receive a refund in the amount of \$4068. She contacted the IRS and learned that her refund was deposited today. The amount deposited was \$5264. C-4 said she learned at that point she was paying \$1196 in fees.

Citizen 6 (C-6) reported that she filed her taxes at the Mo Money Taxes location at 3126 Tidewater Drive on 1/25/12. When she filed she filled out a single piece of paper which requested her name, Social Security Number, information on dependants and marital status. She was advised that her refund would be \$6330. She contacted the IRS and learned that her refund would be deposited tomorrow. The refund would be \$6996. C-6 was surprised to learn that her fees were \$666. To date she has received no refund.

Citizen 7 (C-7) reported that she filed her taxes at the Mo Money Taxes location at 1034 E. Brambleton Avenue on 1/20/12. She was told that she would receive \$7488 as a refund. C-7 said that this information was written on a "sticky note". She contacted the IRS and learned that she was entitled to a \$9066 refund. She returned to Mo Money Taxes and inquired about the difference. She was told that Mo Money Taxes charges \$150 to prepare the taxes and that the rest of the cost is a "bank charge". C-7 stated that she had to demand an IRS form 1040. C-7 said that she had two jobs but only had a W-2 form from one business. She was told that Mo Money Taxes could pull it up online although she did not provide any information to enable them to do this. The preparer pulled up a W-2 online but did not show it to C-7. C-7 stated that last year she received \$7461 in tax refund.

On this date I spoke with citizen 8 (C-8) who filed taxes at the Mo Money Taxes location on 9571 Shore Drive. On 2/3/12 C-8 received a refund check written on an account belonging to Adroit Software LLC out of Murfreesboro TN. She attempted to cash the check at several locations and was told that funds were not available in the Adroit account to pay the check. C-8 also stated that she filed her taxes without having a W-2 in her possession. She was told that she did not need the W-2 because it could be pulled up online.

On this date I spoke with Special Agent Brenda Brewer of the Internal Revenue Service. Special Agent Brewer advised that she was receiving numerous complaints about Mo Money Taxes located at six locations in Norfolk. Brewer provided me with three checks from Norfolk residents written on the Adroit Software account representing tax refunds due. These are refunds associated with taxes filed at Mo Money Taxes in Norfolk. None of the checks could be cashed as the funds were not available in the account associated with the ValueBank of Texas.

On 2/3/12 Jeremy Willett of Memphis TN reported a larceny from the Mo Money Tax location at 3126 Tidewater Drive. Willett reported to Officer NA Robertson of the Norfolk Police Department that the business was unable to give money out to customers due to problems beyond their control. When the employee went upstairs to retrieve a file, someone stole the computer off the desk and fled the scene. Unknown number of checks were also taken from a desk but the checks were worthless and unable to be cashed.

On 2/5/12 officers responded to the Mo Money Taxes location at 7616 Sewells Point Rd, #5, Norfolk. A witness reported to Officer RL Miller that she saw a black male leaving the business carrying a desk top computer. The male told her he was the business owner and forgot his key. The witness saw the door had been forced open and called the police. The police responded. To date, the owner has not responded to calls from the police department.

The individuals who reported their concerns to the Norfolk Police Department stated that they have made numerous attempts to contact the locations where their taxes were filed in order to receive clarification as to fees, the date when the refund check would be generated and the worthless checks issued in the name of Adroit Software LLC. As of Monday at 5:00 p.m. Mo Money Taxes locations in Norfolk were not responding to customer calls and were closed for business. At 5:00 p.m. customers were summoned to the Mo Money Taxes location at 3822 Granby Street where some received refund checks. It was noted by this affiant that these checks were issued after banks were closed for business.

I am aware that individuals who engage in fraud will maintain records to include computer and paper files. In addition personal identifying information obtained from the victims of fraud may be stored on computers, in computer storage devices, in notebooks, on cellular phones, in paper files, or in correspondence. Records pertaining to the financial transactions conducted by Mo Money Taxes may also be located in bank records including but not limited to those of Adroit Software and ValueBank Texas.

This affiant is aware that digital files can be concealed on devices utilized by telephones, cameras, or computer storage devices. Effective searches and seizures of evidence from computers commonly requires law enforcement officers to seize most or all computer items including hardware, software, and instructions and then have these items processed later by a qualified computer forensic expert in a controlled laboratory environment.

Computer storage devices can store the equivalent of thousands of pages of information. When users desire to conceal criminal evidence, they sometimes store the information in random order with deceptive file names, directories, and subdirectories. These files can also be electronically hidden from normal view. This requires that searching authorities examine all the stored data to determine if in fact it contains evidence of a crime. This sorting process can take weeks or months depending on the volume of data stored. This would make it impractical to attempt this kind of forensic analysis on site at the time of the execution of the warrant.

Searching computer systems for criminal evidence is a highly technical process requiring expert skill in a properly controlled environment. The vast array of computer hardware and software available requires even computer experts to specialize in some systems and applications. It is difficult to predict before a search which expert should analyze the system and its data. The search of a computer is an exacting scientific procedure which is designed to protect the integrity of the evidence and to recover even hidden, erased, compressed, password protected, and/or encrypted files.

People today use cellular phones to access the internet and engage in online activities. Small cellular devices can store large amounts of data. Searching modern cellular phones for criminal evidence is similar to the processes required for computers. It requires expert skill in a properly controlled environment. This searching process is impractical to attempt on site at the time of the execution of the warrant.

Based upon the information provided I believe probable cause exists to show that Mo Money Taxes is utilizing tax preparation services to obtain funds violation of 18.2-178 of the Code of Virginia, to wit: obtain by false pretense. I further believe that evidence of the criminal activity is located at the Mo Money Taxes business located at 9571 Shore Drive in the City of Norfolk, Virginia.

I respectfully request that a search warrant be issued for Mo Money Taxes also known as Tax Pro located at 3126 Tidewater Drive, Norfolk, Virginia.

[CONTINUED ON ATTACHED SHEET]

5. The object, thing or person searched for constitutes evidence of the commission of such offense.

6. I have personal knowledge of the facts set forth in this affidavit OR

I was advised of the facts set forth in this affidavit, in whole or in part, by an informer. This informer's credibility or the reliability of the information may be determined from the following facts:

The information of citizens 1-8 is being withheld out of concern for their personal safety and privacy. The information provided by Citizens 1-8 has been corroborated through investigation and additional witness testimony.

Investigator J.O. Hash, has been a Norfolk Police Officer since February, 1989, and has been assigned to the Economic Crimes Unit since September

2010. Prior to being assigned to the Economic Crimes Unit, Investigator Hash was assigned to the Criminal Intelligence Unit and the Vice and Narcotics Division as both a narcotics investigator and a major case investigator. She has attended the Financial Investigations Techniques Seminar hosted by the IRS, the Basic Drug Investigators School, Drug Conspiracy School, DEA Asset Forfeiture School, the Investigative Roundtable on Organized Crime, ALPHA Criminal Intelligence Analysis Training as well as several other law enforcement related schools. She is a general instructor for the Norfolk Police Department having been certified by the Department of Criminal Justice Services for the Commonwealth of Virginia. She has been involved in numerous state and federal investigations, multi-jurisdictional in nature, that have resulted in the execution of search warrants and the successful prosecution of offenders.

CONTINUED ON ATTACHED SHEET

The statements above are true and accurate to the best of my knowledge and belief.

JO Hash, Investigator
TITLE OF APPLICANT (IF ANY)

[Signature]
APPLICANT

Subscribed and sworn to before me this day.

2/6/12 7:24 pm
DATE AND TIME

[Signature]
 CLERK MAGISTRATE JUDGE

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The statements above are true and accurate to the best of my knowledge and belief.

JO Hash, Investigator
TITLE OF APPLICANT (IF ANY)


APPLICANT

Subscribed and sworn to before me this day.

2/6/12 7:19 pm
DATE AND TIME


 CLERK MAGISTRATE JUDGE