

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA

FILED  
U.S. DISTRICT COURT  
DISTRICT OF NEBRASKA

UNITED STATES OF AMERICA,

Plaintiff,

vs.

THOMAS W. HIRD,

Defendant.

**SEALED**

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OFFICE OF THE CLERK

INDICTMENT  
26 U.S.C. § 7206(1)

The Grand Jury charges that

COUNT I

On or about the 13th day of April, 2013, in the District of Nebraska, THOMAS W. HIRD, a resident of Kearney, Nebraska, did willfully make and subscribe a Form 1040, U.S. Individual Income Tax Return for the tax year 2012, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That income tax return, which was filed with the Internal Revenue Service, reported gross receipts of \$241,254 whereas, as he then there well knew he received approximately \$110,153 in additional check and cash gross receipts earned through nail salon business during the calendar tax year of 2012.

In violation of Title 26, United States Code, Section 7206(1).

COUNT II

On or about the 15th day of April, 2014, in the District of Nebraska, THOMAS W. HIRD, a resident of Kearney, Nebraska, did willfully make and subscribe a Form 1040, U.S. Individual Income Tax Return for the tax year 2013, which was verified by a written declaration that it was made under the penalties of and which he did not believe to be true and correct as to every material

matter. That income tax return, which was filed with the Internal Revenue Service, reported gross receipts of \$275,335 whereas, as he then there well knew he received approximately \$94,466 in additional check and cash gross receipts earned through nail salon business during the calendar tax year of 2013.

In violation of Title 26, United States Code, Section 7206(1).

### COUNT III

On or about the 13th day of April, 2015, in the District of Nebraska, THOMAS W. HIRD, a resident of Kearney, Nebraska, did willfully make and subscribe a Form 1040, U.S. Individual Income Tax Return for the tax year 2014, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That income tax return, which was filed with the Internal Revenue Service, reported gross receipts of \$276,624 whereas, as he then there well knew he received approximately \$93,957 in additional check and cash gross receipts earned through nail salon business during the calendar tax year of 2014.

In violation of Title 26, United States Code, Section 7206(1).

### COUNT IV

On or about the 18th day of April, 2016, in the District of Nebraska, THOMAS W. HIRD, a resident of Kearney, Nebraska, did willfully make and subscribe a Form 1040, U.S. Individual Income Tax Return for the tax year 2015, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That income tax return, which was filed with the Internal Revenue Service, reported gross receipts of \$312,083 whereas, as he then there well knew he received approximately

\$97,187 in additional check and cash gross receipts earned through nail salon business during the calendar tax year of 2015.

In violation of Title 26, United States Code, Section 7206(1).

COUNT V


On or about the 17th day of April, 2017, in the District of Nebraska, THOMAS W. HIRD, a resident of Kearney, Nebraska, did willfully make and subscribe a Form 1040, U.S. Individual Income Tax Return for the tax year 2016, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That income tax return, which was filed with the Internal Revenue Service, reported gross receipts of \$262,284 whereas, as he then there well knew he received approximately \$124,344 in additional check and cash gross receipts earned through nail salon business during the calendar tax year of 2016.

In violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL.

FOREPERSON

The United States of America requests that trial of this case be held in Lincoln, Nebraska, pursuant to the rules of this Court.

  
TESSIE L.S. SMITH #25828  
Assistant United States Attorney