



The United States Attorney's Office

## Southern District of Florida

### Press Release

#### SELF-ACCLAIMED PRIEST AND TWO OTHERS CHARGED AND ARRESTED FOR INCOME TAX VIOLATIONS

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March 10, 2008

##### FOR IMMEDIATE RELEASE

R. Alexander Acosta, United States Attorney for the Southern District of Florida, and Michael E. Yasofsky, Jr., Special Agent in Charge, Internal Revenue Service, Criminal Investigation Division, announced today's arrest and unsealing of a seven count Indictment charging defendants **Earl R. Wolfe**, 59, and **Linda C. Edell**, 60, common law spouses, residents of Jupiter Farms, Florida, and **Lawrence W. Legel**, 61, a certified public accountant (CPA) from Fort Lauderdale, Florida, with income tax violations. The Indictment charges each defendant with one count of conspiracy to defraud the Internal Revenue Service (IRS), in violation of Title 18, United States Code, Section 371. In addition to the conspiracy count, Wolfe was charged with six counts of willfully filing false individual income tax returns with the IRS for tax years 1999-2004, in violation of Title 26, United States Code, Section 7206 (1). All three defendants will make their initial appearances in court today before Magistrate Judge Seltzer in Ft. Lauderdale.

According to the Indictment and court documents, Wolfe is an unlicensed architect who operates his business from Pompano Beach, Florida. As further alleged in the Indictment, Wolfe, Edell and Legel conspired to defraud the IRS by concealing and failing to report a substantial amount of Wolfe's taxable income for the years 1999-2004. The defendants attempted to conceal approximately \$750,000 in business income and assets by creating and using various bogus entities such as trusts, limited liability companies, corporation soles, corporations and a nominee bank account.

According to the Indictment, Wolfe and Edell caused the creation of Penta Trust, naming defendant Edell as Trustee. Wolfe, with Legel's assistance, caused the creation of Sun Blest Designs, a Florida limited liability corporation. Wolfe and Legel opened a checking account in the name of Sun Blest Designs at Wachovia Bank. In order to conceal his business income from the IRS, Wolfe instructed his clients to direct payments to Penta Trust or to Sun Blest Designs for the services he rendered. Wolfe and Edell would either negotiate the checks at a local check cashing store or would deposit the checks in the checking account in the name of Sun Blest Designs. During the time period charged in the indictment, Wolfe and Edell allegedly cashed approximately \$643,000 in checks made payable to Penta Trust and Sun Blest Designs at a check cashing store.

It was further a part of the conspiracy that after being questioned by IRS investigators about his business income, defendant Wolfe filed fraudulent income tax returns for calendar years 1999-2004, in which he reported having \$600 of business income each year and omitted all of the income he had diverted to Penta Trust and Sun Blest Designs.

The Indictment also charges that Wolfe, purporting to be a priest, caused the creation of the Office of the Presiding Overseer of the Domicile Creators Service Ministry, a Nevada corporation sole, purporting to be a tax exempt religious entity. Wolfe used this tax exempt religious entity to conceal assets, including real estate and vehicles from the IRS.

U.S. Attorney Alex Acosta stated, "Tax evasion, even by a few, affects all law-abiding taxpayers who comply with our nation's tax laws. With the help of the IRS Criminal Investigation Division, we will investigate and prosecute these cases."

Michael E. Yasofsky, Special Agent in Charge of the IRS-Criminal Investigation Division, stated, "Establishing bogus entities for the purpose of evading taxes is a crime. IRS-CI will vigorously investigate those individuals who use bogus entities to evade their tax obligation."

If convicted, Wolfe faces a maximum term of imprisonment of twenty-three (23) years, while Edell and Legel each face a maximum term of imprisonment of five (5) years.

Mr. Acosta commended the investigative efforts of the Internal Revenue Service, Criminal Investigation Division. This case is being prosecuted by Assistant United States Attorney Jeffrey A. Neiman.

Attachments:

[Attachments \(PDF\)](#)

A copy of this press release may be found on the website of the United States Attorney's Office for the Southern District of Florida at <http://www.usdoj.gov/usao/fls>. Related court documents and information may be found on the website of the District Court for the Southern District of Florida at <http://www.flsd.uscourts.gov> or on <http://pacer.flsd.uscourts.gov>.

Technical comments about this website can be e-mailed to the [Webmaster](#). PLEASE NOTE: The United States Attorney's Office does not respond to non-technical inquiries made to this website. If you wish to make a request for information, you may contact our office at 305-961-9001, or you may send a written inquiry to the United States Attorney's Office, Southern District of Florida, 99 NE 4th Street, Miami, FL 33132.