

**IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF MISSOURI  
WESTERN DIVISION**

<b>UNITED STATES OF AMERICA,</b>	)	No. _____
	)	
Plaintiff,	)	<b>COUNT ONE</b>
	)	Health Care Fraud
v.	)	18 U.S.C. § 1347
	)	NMT 10 Years Imprisonment
<b>CAROL ANN RYSER,</b>	)	NMT \$250,000 Fine
[DOB: 04/24/1937]	)	NMT 3 Years Supervised Release
	)	Order of Restitution
and	)	Class C Felony
	)	
<b>MICHAEL EARL RYSER,</b>	)	<b>COUNTS TWO - FOUR</b>
[DOB: 01/27/1945]	)	Filing False Tax Returns
	)	26 U.S.C. § 7206(1)
	)	NMT 3 Years Imprisonment
	)	NMT \$100,000 Fine
Defendants.	)	NMT 1 Year Supervised Release
	)	Order of Restitution
	)	Class E Felony
	)	
	)	<b>ALLEGATION OF FORFEITURE</b>
	)	18 U.S.C. § 982(a)(7)
	)	
	)	\$100 Special Assessment on Each Count

**INDICTMENT**

THE GRAND JURY CHARGES THAT:

**COUNT ONE**  
**(Health Care Fraud, 18 U.S.C. §§ 1347 and 2)**

During the period from 2003-2010, in the Western District of Missouri, defendants CAROL ANN RYSER (CAROL RYSER) and MICHAEL EARL RYSER (MICHAEL RYSER) knowingly and willfully executed and attempted to execute a scheme and artifice to defraud health care benefit programs, and to obtain, by means of false or fraudulent pretenses, representations, and promises, money and property owned by, or under the custody or control of, health care benefit programs, in

connection with the delivery of and payment for health care benefits, items, and services, all in violation of 18 U.S.C. §§ 1347 and 2.

### **Background Allegations**

1. Health Centers of America-Kansas City, LLC (HCA) was a medical clinic in Kansas City, Missouri that purported to specialize in the diagnosis and treatment of chronic diseases such as Lyme disease, chronic fatigue syndrome, fibromyalgia, and other auto immune diseases. CAROL RYSER was a medical doctor who was the medical director and an owner of HCA. MICHAEL RYSER was the Chief Executive Officer, Chief Administrator, Vice-President, Chairman of the Board, and an owner of HCA. CAROL RYSER and MICHAEL RYSER were the sole owners of HCA.

2. Under federal law, a health care benefit program is a public or private plan or contract, affecting commerce, under which any medical benefit, item, or service is provided to any individual, and includes any individual or entity who is providing a medical benefit, item, or service for which payment may be made under the plan or contract. Medicare, Medicaid, and Tricare are health care benefit programs under federal law. In addition, private insurance companies, third party administrators, and self-funded healthcare plans administered by an employer may also be health care benefit programs under federal law.

3. Health care benefit programs require providers such as HCA to keep written medical records that accurately reflect patient histories, pertinent findings, examination and test results, and recommendations for services to be rendered. These written records must document the support for the submitted claims, and health care benefit programs are allowed to review the patient's file to determine whether the claim is, in fact, supported.

4. HCA used the American Medical Association's Current Procedural Terminology, known as CPT codes, to submit claims for reimbursement to health care benefit programs. Some of the CPT codes at issue here are:

- a. CPT code 99205 - physician office visit: This code is used for an office or other outpatient visit for the evaluation and management of a new patient, which requires these three key components: (a) a comprehensive history; (b) a comprehensive examination; (c) medical decision making of high complexity. Usually, the presenting problems are of moderate to high severity. Physicians typically spend 60 minutes face-to-face with the patient and/or family.
- b. CPT code 99214 - physician office visit: This code is used for an office or other outpatient visit for the evaluation and management of an established patient, which requires at least two of these three key components: (a) a detailed history; (b) a detailed examination; (c) medical decision making of moderate complexity. Usually, the presenting problems are of moderate to high severity, and physicians typically spend 25 minutes face-to-face with the patient and/or family.
- c. CPT code 99215 - physician office visit: This code is used for an office or other outpatient visit for the evaluation and management of an established patient, which requires at least two of these three key components: (a) a comprehensive history; (b) a comprehensive examination; (c) medical decision making of high complexity. Usually, the presenting problems are of moderate to high severity, and physicians typically spend 40 minutes face-to-face with the patient and/or family.
- d. Intravenous Infusions: During the time period at issue, the CPT code for intravenous infusion changed. However, although the numbers changed, the requirement of physician presence or supervision did not change. During 2006-2008, the CPT code for intravenous infusion up to one hour was 90765, and the CPT code for each additional hour was 90766. In 2009, the CPT code for intravenous infusion up to one hour changed to 96365, and the CPT code for each additional hour changed to 96366.
- e. CPT code 99245 - consultations: A consultation is a service provided by a physician whose opinion or advice regarding evaluation and/or management of a specific problem is requested by another physician or other appropriate source. The written or verbal request for a consultation may be made by a physician or other appropriate source and documented in the patient's medical record. The consultant's opinion and any services that were ordered or performed must also be documented in the patient's medical record and communicated by written report to the requesting physician or other appropriate source. CPT code 99245 requires these three key components: (a) a comprehensive history; (b) a comprehensive examination; (c) medical decision

making of high complexity. Usually, the presenting problems are of moderate to high severity, and physicians typically spend 80 minutes face-to-face with the patient and/or family.

5. The defendants completed, or caused to be completed, documents used for billing known as “superbills” that show the services allegedly rendered to the patient. HCA employees then used these superbills to complete health care claim forms submitted to health care benefit programs for payment.

6. Defendants engaged in fraudulent billing by “upcoding” and falsifying claims submitted to health care benefit programs in an effort to be paid more than the amount to which HCA was entitled.

#### **Substance of the Scheme**

7. The substance of the scheme to defraud and to obtain money by means of false and fraudulent pretenses and representations, and the manner of its execution, were as set forth below. The scheme included: (a) billing for physician office visits when CAROL RYSER was out of town; (b) billing for physician office visits when CAROL RYSER had little or no involvement with the patient; (c) billing for physician office visits when the patient contact was by telephone call; (d) billing for services with no supporting documentation; (e) billing for physician-supervised intravenous services when no physician was on duty at the clinic; and (f) improperly billing for consultation services.

#### **(Health Care Fraud Based on Billing for Physician Office Visits When the Physician Was out of Town)**

8. In furtherance of the scheme and in execution thereof, on dates when CAROL RYSER was traveling or out of town, HCA employee D.S., who was not a physician, saw

patients who sought treatment at the clinic. CAROL RYSER did not see the patient. Defendants would then submit, or cause to be submitted, claims to health care benefit programs falsely showing that CAROL RYSER had seen the patients face-to-face. In some cases, when CAROL RYSER returned from out of town, she would sign the superbills and medical charts as if she had actually seen the patient at the HCA clinic. The CPT code on the claim often falsely reflected that CAROL RYSER had spent forty or more minutes in face-to-face time with the patient.

9. From August 2004 through October 2010, defendants submitted, or caused to be submitted, claims to health care benefit programs seeking payment for evaluation and management services as if the patient had actually seen CAROL RYSER in a face-to-face office visit when, in fact, CAROL RYSER was out of town and did not see the patient, as set forth below:

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>CAROL RYSER's Travel on that Date</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
M.G.	10/21/10	99215 established patient office visit (40 minutes)	Denver, CO	\$150	United Healthcare
K.S.	09/26/10	99215 established patient office visit (40 minutes)	Buffalo, NY	\$150	United Healthcare
S.B.	09/25/10	99214 established patient office visit (25 minutes)	Buffalo, NY	\$80	Blue Cross Blue Shield
N.S.	08/13/10	99214 established patient office visit (25 minutes)	Louisville, KY	\$80	United Healthcare
K.S.	08/13/10	99214 established patient office visit (25 minutes)	Louisville, KY	\$80	United Healthcare
J.S.	5/15/09	99215 established patient office visit (40 minutes)	New Orleans, LA	\$150	Blue Cross Blue Shield

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>CAROL RYSER's Travel on that Date</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
J.T.	12/11/08	99215 established patient office visit (40 minutes)	Las Vegas, NV	\$150	Blue Cross Blue Shield
A.W.	10/30/08	99215 established patient office visit (40 minutes)	San Diego, CA	\$150	United Healthcare
T.H.	10/16/08	99215 established patient office visit (40 minutes)	San Francisco, CA	\$150	Blue Cross Blue Shield
D.B.	9/12/08	99215 established patient office visit (40 minutes)	Louisville, KY	\$150	United Healthcare
S.G.	6/6/08	99215 established patient office visit (40 minutes)	New York City, NY	\$150	Cigna
J.S.	10/26/07	99215 established patient office visit (40 minutes)	Boston, MA	\$150	Blue Cross Blue Shield
C.Y.	10/25/07	99214 established patient office visit (25 minutes)	Tucson, AZ	\$80	United Healthcare
R.L.	10/24/07	99215 established patient office visit (40 minutes)	Tucson, AZ	\$140	United Healthcare
W.J.	10/23/07	99215 established patient office visit (40 minutes)	Tucson, AZ	\$140	Cigna
C.Y.	10/22/07	99214 established patient office visit (25 minutes)	Tucson, AZ	\$80	United Healthcare
S.G.	10/22/07	99215 established patient office visit (40 minutes)	Tucson, AZ	\$140	United Healthcare
R.L.	10/19/07	99215 established patient office visit (40 minutes)	Tucson, AZ	\$140	United Healthcare

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>CAROL RYSER's Travel on that Date</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
S.B.	9/21/07	99214 established patient office visit (25 minutes)	Detroit, MI	\$80	Blue Cross Blue Shield
I.B.	9/21/07	99215 established patient office visit (40 minutes)	Detroit, MI	\$140	Blue Cross Blue Shield
L.D.	9/20/07	99214 established patient office visit (25 minutes)	Detroit, MI	\$80	United Healthcare
R.L.	8/17/07	99215 established patient office visit (40 minutes)	Chicago, IL	\$140	United Healthcare
C.Y.	4/26/07	99214 established patient office visit (25 minutes)	Orlando, FL	\$80	United Healthcare
R.L.	4/26/07	99215 established patient office visit (40 minutes)	Orlando, FL	\$140	United Healthcare
C.S.	8/17/06	99214 established patient office visit (25 minutes)	Louisville, KY	\$80	Blue Cross Blue Shield
R.L.	8/17/06	99215 established patient office visit (40 minutes)	Louisville, KY	\$140	United Healthcare
J.W.	3/30/06	99205 new patient (60 minutes)	Seattle, WA	\$350	Blue Cross Blue Shield
M.G.	08/19/05	99215 established patient office visit (40 minutes)	Louisville, KY	\$125	United Healthcare
M.G.	08/19/05	99354 prolonged physician service (additional 60 minutes)	Louisville, KY	\$70	United Healthcare
J.E.	02/25/05	99215 established patient office visit (40 minutes)	Oakland, CA	\$125	United Healthcare

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>CAROL RYSER's Travel on that Date</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
G.S.	02/24/05	99215 established patient office visit (40 minutes)	Oakland, CA	\$125	Blue Cross Blue Shield
G.S.	02/24/05	99354 prolonged physician service (additional 60 minutes)	Oakland, CA	\$70	Blue Cross Blue Shield
H.H.	11/6/04	99214 established patient office visit (25 minutes)	Tucson, AZ	\$65	Medicare
H.H.	11/3/04	99215 established patient office visit (40 minutes)	Tucson, AZ	\$120	Medicare
H.H.	9/24/04	99205 new patient (60 minutes)	Albuquerque NM	\$330	Medicare
C.H.	8/20/04	99215 established patient office visit (40 minutes)	Louisville, KY	\$120	Medicare
C.H.	8/20/04	99215 established patient office visit (40 minutes)	Louisville, KY	\$120	Blue Cross Blue Shield

**(Health Care Fraud Based on Billing for Physician Office Visits When the Physician Had Little or No Involvement With the Patient)**

10. In furtherance of the scheme and in execution thereof, HCA employee D.S., who was not a physician, saw patients who sought treatment at the HCA clinic. D.S. provided all or substantially all of the services rendered to the patient, and CAROL RYSER would either not see the patient at all or see the patient only for a minimal amount of time compared to the total time charged for the office visit requiring physician face-to-face time. Defendants would then submit, or cause to be submitted, claims to health care benefit programs falsely showing that CAROL RYSER had seen the patient face-to-face for the time that D.S. saw the patient.



11. From January 2007 through December 2010, defendants submitted, or caused to be submitted, claims to health care benefit programs seeking payment for evaluation and management services falsely showing that CAROL RYSER had seen the patient face-to-face for the time that D.S. saw the patient, as set forth below:

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
P.D.	12/8/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
E.P.	11/20/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
S.S.	11/18/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
J.S.	8/14/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
E.W.	8/7/09	99215 established patient office visit (40 minutes)	\$150	United Healthcare
P.D.	7/20/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
L.S.	5/21/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
S.Z.	4/8/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
E.W.	3/20/09	99214 established patient office visit (25 minutes)	\$80	United Healthcare
D.Z.	3/6/09	99214 established patient office visit (25 minutes)	\$80	Cigna
J.T.	1/9/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
K.W.	12/22/08	99214 established patient office visit (25 minutes)	\$80	TriCare
P.T.	12/15/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
P.T.	12/15/08	99354 prolonged physician service (additional 60 minutes)	\$80	Blue Cross Blue Shield
J.T.	12/11/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
J.T.	12/05/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
S.B.	12/04/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
J.C.	9/17/08	99214 established patient office visit (25 minutes)	\$80	United Healthcare
J.T.	9/11/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
M.T.	9/5/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
S.G.	7/7/08	99215 established patient office visit (40 minutes)	\$150	United Healthcare
C.Y.	6/16/08	99215 established patient office visit (40 minutes)	\$150	United Healthcare
N.P.	5/30/08	99205 new patient office visit (60 minutes)	\$200	Blue Cross Blue Shield
N.P.	5/30/08	99215 established patient office visit (40 minutes)	\$200	Blue Cross Blue Shield
C.Y.	5/16/08	99215 established patient office visit (40 minutes)	\$150	United Healthcare
R.L.	5/8/08	99215 established patient office visit (40 minutes)	\$150	United Healthcare
R.L.	5/8/08	99354 prolonged physician service (additional 60 minutes)	\$80	United Healthcare
R.L.	4/18/08	99215 established patient office visit (40 minutes)	\$150	United Healthcare
R.L.	4/17/08	99214 established patient office visit (25 minutes)	\$80	United Healthcare
P.T.	4/10/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
C.Y.	4/2/08	99215 established patient office visit (40 minutes)	\$150	United Healthcare
C.Y.	4/2/08	99354 prolonged physician service (additional 60 minutes)	\$80	United Healthcare
K.W.	3/20/08	99214 established patient office visit (25 minutes)	\$80	TriCare
M.T.	3/10/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
S.B.	3/5/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
J.W.	2/22/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
S.G.	2/15/08	99215 established patient office visit (40 minutes)	\$150	United Healthcare
B.D.	1/22/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
S.G.	1/15/08	99215 established patient office visit (40 minutes)	\$140	United Healthcare
S.S.	1/11/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
B.D.	1/5/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
S.S.	1/3/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
R.L.	12/17/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
S.G.	11/14/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
C.Y.	11/12/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
S.G.	11/9/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
S.G.	10/22/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
C.Y.	10/5/07	99214 established patient office visit (25 minutes)	\$80	United Healthcare
S.G.	10/1/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
S.G.	9/14/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
S.G.	9/7/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
S.G.	8/29/07	99214 established patient office visit (25 minutes)	\$80	United Healthcare
S.G.	8/6/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
S.G.	8/1/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
S.G.	3/21/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
R.L.	1/12/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare

**(Health Care Fraud Based on Billing for Physician Office Visits When the Patient Contact was by Telephone Call)**

12. In furtherance of the scheme and in execution thereof, CAROL RYSER and HCA employee D.S. had telephone calls with patients. Defendants would then submit, or cause to be submitted, claims to health care benefit programs falsely showing that CAROL RYSER had seen the patient face-to-face at the HCA clinic. The CPT code on the claim often reflected that CAROL RYSER had spent forty or more minutes face-to-face with the patient.

13. From April 2006 through February 2010, defendants submitted, or caused to be submitted, claims to health care benefit programs seeking payment for evaluation and management services falsely showing that CAROL RYSER had seen the patient face-to-face when, in fact, the only patient contact had been by telephone, as set forth below:

<b>Patient</b>	<b>Dates of Service</b>	<b>CPT Code (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
D.B.	2/8/10	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
D.B.	2/8/10	99354 prolonged physician service (additional 60 minutes)	\$80	Blue Cross Blue Shield
L.H.	1/25/10	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
F.L.	1/23/10	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
T.T.	11/3/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
N.T.	11/3/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
C.S.	10/22/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
T.Q.	8/31/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
C.S.	8/28/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
L.S.	8/19/09	99214 established patient office visit (25 minutes)	\$80	United Healthcare
D.B.	8/5/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
C.T.	7/31/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
D.B.	7/23/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
C.S.	7/14/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
W.G.	7/13/09	99214 established patient office visit (25 minutes)	\$80	United Healthcare
C.T.	7/10/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
N.T.	7/9/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield

<b>Patient</b>	<b>Dates of Service</b>	<b>CPT Code (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
N.T.	7/9/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
L.S.	7/7/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
R.L.	6/24/09	99215 established patient office visit (40 minutes)	\$150	United Healthcare
P.T.	6/16/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
P.T.	6/16/09	99354 prolonged physician service (additional 60 minutes)	\$80	Blue Cross Blue Shield
L.S.	6/3/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
A.M.	4/30/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
C.S.	4/29/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
D.B.	4/27/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
D.B.	4/27/09	99354 prolonged physician service (additional 60 minutes)	\$80	Blue Cross Blue Shield
D.B.	4/27/09	99355 prolonged physician service (additional 30 minutes)	\$40	Blue Cross Blue Shield
L.R.	4/3/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
B.D.	3/18/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
A.M.	3/3/09	99214 established patient office visit (25 minutes)	\$80	United Healthcare
P.B.	2/24/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
T.T.	2/12/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield

<b>Patient</b>	<b>Dates of Service</b>	<b>CPT Code (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
C.S.	2/5/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
P.T.	1/27/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
K.P.	1/14/09	99215 established patient office visit (40 minutes)	\$150	Assurant
B.D.	1/10/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
A.M.	1/8/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
T.P.	1/8/09	99214 established patient office visit (25 minutes)	\$80	Assurant
C.S.	12/16/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
L.S.	12/16/08	99215 established patient office visit (40 minutes)	\$150	United Healthcare
S.G.	12/06/08	99214 established patient office visit (25 minutes)	\$80	United Healthcare
S.G.	12/02/08	99214 established patient office visit (25 minutes)	\$80	United Healthcare
K.P.	11/13/08	99214 established patient office visit (25 minutes)	\$80	Assurant
C.S.	11/10/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
E.J.	10/25/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
P.J.	10/25/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
S.B.	10/23/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
B.D.	10/11/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield

<b>Patient</b>	<b>Dates of Service</b>	<b>CPT Code (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
S.S.	10/4/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
S.B.	9/29/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
J.P.	9/19/08	99214 established patient office visit (25 minutes)	\$80	Assurant
T.P.	9/19/08	99214 established patient office visit (25 minutes)	\$80	Assurant
K.P.	9/18/08	99214 established patient office visit (25 minutes)	\$80	Assurant
C.S.	9/15/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
S.G.	08/21/08	99214 established patient office visit (25 minutes)	\$80	United
S.B.	8/18/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
B.D.	8/9/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
K.P.	8/4/08	99215 established patient office visit (40 minutes)	\$150	Assurant
S.B.	6/14/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
B.D.	6/12/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
S.B.	4/29/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
L.S.	4/9/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
L.S.	4/9/08	99354 prolonged physician service (additional 60 minutes)	\$80	Blue Cross Blue Shield
H.B.	4/9/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield



<b>Patient</b>	<b>Dates of Service</b>	<b>CPT Code (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
S.B.	3/24/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
A.A.	2/23/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
B.D.	2/21/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
L.S.	2/5/08	99215 established patient office visit (40 minutes)	\$140	United Healthcare
L.S.	2/5/08	99354 prolonged physician service (additional 60 minutes)	\$80	United Healthcare
B.D.	1/22/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
C.S.	1/18/08	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
B.D.	1/5/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
W.G.	12/22/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
C.S.	12/22/07	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
A.A.	12/15/07	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
J.A.	12/12/07	99214 established patient office visit (25 minutes)	\$80	United Healthcare
W.G.	11/6/07	99214 established patient office visit (25 minutes)	\$80	United Healthcare
A.A.	9/6/07	99215 established patient office visit (40 minutes)	\$140	Blue Cross Blue Shield
A.A.	8/29/07	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
B.D.	8/22/07	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
W.G.	8/22/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare

<b>Patient</b>	<b>Dates of Service</b>	<b>CPT Code (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
W.G.	8/22/07	99354 prolonged physician service (additional 60 minutes)	\$80	United Healthcare
L.R.	7/27/07	99214 established patient office visit (25 minutes)	\$80	Humana
L.R.	5/24/07	99215 established patient office visit (40 minutes)	\$140	Humana
L.R.	4/11/07	99215 established patient office visit (40 minutes)	\$140	Humana
S.G.	2/3/07	99215 established patient office visit (40 minutes)	\$140	TriCare
L.R.	6/23/06	99214 established patient office visit (25 minutes)	\$70	Humana
L.R.	5/30/06	99214 established patient office visit (25 minutes)	\$70	Humana
L.R.	5/1/06	99215 established patient office visit (40 minutes)	\$125	Humana
L.R.	4/13/06	99215 established patient office visit (40 minutes)	\$125	Humana

**(Health Care Fraud Based on Billing for Services with No Supporting Documentation)**

14. It is a well-established principle in the health care industry that if a service is not documented, it is deemed to not have occurred and is therefore not reimbursable.

15. In furtherance of the scheme and in execution thereof, defendants submitted claims for services purportedly provided by CAROL RYSER when, in fact, there are no medical records, such as patient progress notes, to show that the patient actually received treatment or services at HCA.

16. From March 2007 through December 2009, defendants submitted, or caused to be submitted, claims to health care benefit programs seeking payment for evaluation and management services when, in

fact, there are no medical records to show that the patient actually received treatment or services at HCA, as set forth below:

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
K.F.	12/8/09	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
J.S.	8/17/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
A.M.	6/23/09	99214 established patient office visit (25 minutes)	\$80	Blue Cross Blue Shield
J.T.	12/17/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
J.T.	12/17/08	99354 prolonged physician service (additional 60 minutes)	\$80	Blue Cross Blue Shield
S.K.	5/28/08	99215 established patient office visit (40 minutes)	\$150	Blue Cross Blue Shield
S.D.	11/15/07	99245 office consultation (80 minutes)	\$270	Assurant
P.T.	10/9/07	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
S.G.	8/15/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
S.G.	5/31/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
S.G.	4/23/07	99215 established patient office visit (40 minutes)	\$125	United Healthcare
C.Y.	4/17/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare
S.G.	4/16/07	99215 established patient office visit (40 minutes)	\$125	United Healthcare
S.G.	4/9/07	99215 established patient office visit (40 minutes)	\$125	United Healthcare
R.L.	3/14/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
C.Y.	3/7/07	99354 prolonged physician service (additional 60 minutes)	\$43	United Healthcare
R.L.	3/3/07	99215 established patient office visit (40 minutes)	\$140	United Healthcare

**(Health Care Fraud Based on Billing for Physician-Supervised Intravenous Services When No Physician was on Duty at the Clinic)**

17. In furtherance of the scheme and in execution thereof, defendants scheduled and arranged for HCA patients to receive intravenous services at HCA at a time when no physician was on duty at HCA. When the patients came to the clinic and received intravenous services, no physician was on duty there. Defendants would then submit, or cause to be submitted, claims to health care benefit programs falsely showing that the intravenous services had been supervised by a physician at HCA.

18. From October 2008 through October 2010, defendants submitted, or caused to be submitted, claims to health care benefit programs seeking payment for intravenous services that had been supervised by a physician at HCA when, in fact, no physician was on duty, as set forth below:

<b>Date of Service</b>	<b>CAROL RYSER's Travel on that Day</b>	<b>No. of Patients who Received IVs w/out Phys. Supervision that Day</b>	<b>CPT Codes Billed</b>	<b>Total Amount Billed</b>	<b>Health Care Benefit Programs/Third Party Administrators Affected</b>
10/21/10	Denver, CO	8	96365 96366	\$6,800	United Healthcare, Blue Cross Blue Shield
10/20/10	Denver, CO	9	96365 96366	\$6,600	United Healthcare, Blue Cross Blue Shield
10/19/10	Denver, CO	8	96365 96366	\$5,950	United Healthcare, Blue Cross Blue Shield
09/25/10	Buffalo, NY	8	96365 96366	\$5,500	United Healthcare, Blue Cross Blue Shield
09/24/10	Buffalo, NY	9	96365 96366	\$6,850	United Healthcare, Blue Cross Blue Shield
09/23/10	Buffalo, NY	9	96365 96366	\$6,050	United Healthcare, Blue Cross Blue Shield

<b>Date of Service</b>	<b>CAROL RYSER's Travel on that Day</b>	<b>No. of Patients who Received IVs w/out Phys. Supervision that Day</b>	<b>CPT Codes Billed</b>	<b>Total Amount Billed</b>	<b>Health Care Benefit Programs/Third Party Administrators Affected</b>
08/15/10	Louisville, KY	9	96365 96366	\$6,000	United Healthcare, Blue Cross Blue Shield
08/14/10	Louisville, KY	11	96365 96366	\$9,550	United Healthcare, Blue Cross Blue Shield
08/13/10	Louisville, KY	11	96365 96366	\$9,500	United Healthcare, Blue Cross Blue Shield
03/20/10	Nashville, TN	11	96365 96366	\$9,350	United Healthcare, Blue Cross Blue Shield
03/19/10	Nashville, TN	12	96365 96366	\$9,700	United Healthcare, Blue Cross Blue Shield
04/19/09	Las Vegas, NV	16	96365 96366	\$9,850	Blue Cross Blue Shield
03/24/09	Nashville, TN	15	96365 96366	\$12,850	Blue Cross Blue Shield
03/23/09	Nashville, TN	14	96365 96366	\$12,550	Blue Cross Blue Shield
03/14/09	Indianapolis, IN	16	96365 96366	\$13,850	Blue Cross Blue Shield
03/13/09	Indianapolis, IN	15	96365 96366	\$13,550	Blue Cross Blue Shield
12/13/08	Las Vegas, NV	24	90765 90766	\$17,000	Assurant, Cigna, Oxford, United Healthcare, Blue Cross Blue Shield, Tricare
12/12/08	Las Vegas, NV	22	90765 90766	\$14,900	Assurant, Cigna, Oxford, United Healthcare, Blue Cross Blue Shield, Tricare
12/11/08	Las Vegas, NV	21	90765 90766	\$14,850	Assurant, Cigna, Oxford, United Healthcare, Blue Cross Blue Shield, Tricare

<b>Date of Service</b>	<b>CAROL RYSER's Travel on that Day</b>	<b>No. of Patients who Received IVs w/out Phys. Supervision that Day</b>	<b>CPT Codes Billed</b>	<b>Total Amount Billed</b>	<b>Health Care Benefit Programs/Third Party Administrators Affected</b>
12/10/08	Las Vegas, NV	19	90765 90766	\$7,300	Assurant, Cigna, Oxford, United Blue Cross Blue Shield, Tricare
11/2/08	San Diego, CA	24	90765 90765	\$15,920	Assurant, Cigna, Oxford, United Healthcare, Blue Cross Blue Shield, Tricare
11/1/08	San Diego, CA	23	90765 90766	\$15,400	Assurant, Cigna, Oxford, United Healthcare, Blue Cross Blue Shield, Tricare
10/31/08	San Diego, CA	14	90765 90766	\$8,800	Assurant, Oxford, United Healthcare, Blue Cross Blue Shield, Tricare
10/30/08	San Diego, CA	19	90765 90766 96365	\$12,300	Assurant, Cigna, Oxford, United Healthcare, Blue Cross Blue Shield, Tricare
10/29/08	San Diego, CA	19	90766 90765 96365 96366	\$12,050	Assurant, Cigna, Oxford, United Healthcare, Blue Cross Blue Shield, Tricare
10/19/08	San Francisco, CA	24	90765 90766	\$15,350	Assurant, Cigna, Oxford, United Healthcare, Blue Cross Blue Shield, Tricare
10/18/08	San Francisco, CA	22	90765 90766	\$14,600	Assurant, Cigna, United Healthcare, Blue Cross Blue Shield, Tricare

<b>Date of Service</b>	<b>CAROL RYSER's Travel on that Day</b>	<b>No. of Patients who Received IVs w/out Phys. Supervision that Day</b>	<b>CPT Codes Billed</b>	<b>Total Amount Billed</b>	<b>Health Care Benefit Programs/Third Party Administrators Affected</b>
10/17/08	San Francisco,CA	19	90765 90766	\$13,000	Assurant, Cigna, United Healthcare, Blue Cross Blue Shield, Tricare
10/16/08	San Francisco,CA	21	90765 90766	\$13,820.25	Assurant, Cigna, Oxford, United Healthcare, Blue Cross Blue Shield, Tricare

**(Health Care Fraud Based on Improperly Billing for Consultation Services)**

19. The CPT codes for consultation services typically reimburse at a higher rate than the codes for other evaluation and management office visit codes. CPT code 99245 reimburses at the highest level for the consultation codes, and physicians typically spend 80 minutes face-to-face time with the patient and/or family. The requirements for HCA to properly bill CAROL RYSER's services for a consultation included: (a) another physician or other appropriate source had to request CAROL RYSER's opinion or advice regarding evaluation and/or management of a specific problem; and (b) CAROL RYSER's opinion and any services that were ordered or performed had to be documented in the patient's medical record and communicated by written report to the requesting physician or other appropriate source.

20. In furtherance of the scheme and in execution thereof, defendants submitted claims for consultation services purportedly provided by CAROL RYSER when, in fact, no physician or other appropriate source had requested her opinion or advice regarding evaluation and/or management of a specific problem, and CAROL RYSER's opinion and services that were ordered or performed were not communicated by written report to the requesting physician or other appropriate source.

21. From May 2007 through February 2009, defendants submitted, or caused to be submitted, claims to health care benefit programs seeking payment for consultation services that were not properly billable, as set forth below:

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
F.L.	2/21/09	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
F.L.	2/5/09	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
T.Q.	1/8/09	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
L.S.	12/19/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
T.Q.	11/25/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
J.T.	11/21/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
T.Q.	10/14/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
T.Q.	10/14/08	99354 prolonged physician service (additional 60 minutes)	\$80	Blue Cross Blue Shield
A.W.	10/9/08	99245 office consultation (80 minutes)	\$270	United Healthcare
A.W.	10/8/08	99245 office consultation (80 minutes)	\$270	United Healthcare
E.P.	9/19/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
C.Y.	9/5/08	99245 office consultation (80 minutes)	\$270	United Healthcare
S.G.	9/5/08	99245 office consultation (80 minutes)	\$270	Cigna
L.H.	8/20/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield



<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
L.H.	8/19/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
S.S.	8/6/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
R.M.	8/5/08	99245 office consultation (80 minutes)	\$270	United Healthcare
C.Y.	7/17/08	99245 office consultation (80 minutes)	\$270	United Healthcare
M.S.	7/17/08	99245 office consultation (80 minutes)	\$270	Oxford Health
M.S.	7/16/08	99245 office consultation (80 minutes)	\$270	Oxford Health
S.G.	7/9/08	99245 office consultation (80 minutes)	\$270	Cigna
S.G.	6/27/08	99245 office consultation (80 minutes)	\$270	Cigna
N.P.	6/23/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
P.D.	6/18/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
S.G.	6/12/08	99245 office consultation (80 minutes)	\$270	Cigna
R.B.	5/30/08	99245 office consultation (80 minutes)	\$270	United Healthcare
S.Z.	5/1/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
W.N.	4/30/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
P.D.	4/15/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
M.P.	4/9/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
D.M.	3/27/08	99245 office consultation (80 minutes)	\$270	Cigna
C.Y.	3/20/08	99245 office consultation (80 minutes)	\$270	United Healthcare
S.B.	2/27/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
L.S.	2/16/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
S.B.	2/15/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
M.P.	2/7/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
M.P.	2/7/08	99354 prolonged physician service (additional 60 minutes)	\$80	Blue Cross Blue Shield
R.D.	2/1/08	99245 office consultation (80 minutes)	\$270	Cigna
S.B.	1/29/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
L.S.	1/3/08	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
C.Y.	12/17/07	99245 office consultation (80 minutes)	\$270	United Healthcare
P.T.	11/28/07	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
C.Y.	11/28/07	99245 office consultation (80 minutes)	\$270	United Healthcare
L.J.	11/27/07	99245 office consultation (80 minutes)	\$270	United Healthcare
P.H.	11/17/07	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
R.J.	11/14/07	99245 office consultation (80 minutes)	\$270	Cigna

<b>Patient</b>	<b>Date of Service</b>	<b>CPT Code Billed (typical face-to-face time with physician)</b>	<b>Amount Billed</b>	<b>Health Care Benefit Program/Third Party Administrator</b>
R.M.	10/6/07	99245 office consultation (80 minutes)	\$270	Cigna
P.T.	10/1/07	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
M.N.	8/25/07	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
P.T.	8/25/07	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
N.K.	8/14/07	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
M.N.	8/1/07	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
M.N.	7/31/07	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
A.A.	6/8/07	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
N.K.	5/25/07	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
N.K.	5/24/07	99245 office consultation (80 minutes)	\$270	Blue Cross Blue Shield
J.A.	5/18/07	99245 office consultation (80 minutes)	\$270	United Healthcare
S.G.	1/6/07	99245 office consultation (80 minutes)	\$270	TriCare

All in violation of Title 18, United States Code, Section 1347, and Title 18, United States Code, Section 2.

**COUNT TWO**  
**(Filing False Tax Return, 26 U.S.C. § 7206(1))**

22. On or about July 3, 2007, in the Western District of Missouri, defendants MICHAEL EARL RYSER and CAROL ANN RYSER did willfully make and subscribe a Form 1040, U.S. Individual Income

Tax Return (“return”) for the calendar year 2006, which was verified by a written declaration that it was made under penalties of perjury, which return defendants did not believe to be true and correct as to every material matter. The return, which was prepared and signed in the Western District of Missouri and was filed with the Internal Revenue Service, stated that defendants had income in the form of gross receipts in the amount of \$1,972,820, whereas, as defendants then and there knew and believed, their income in the form of gross receipts was a materially greater amount.

All in violation of Title 26, United States Code, Section 7206(1), and Title 18, United States Code, Section 2.

**COUNT THREE**  
**(Filing False Tax Return, 26 U.S.C. § 7206(1))**

23. On or about April 15, 2008, in the Western District of Missouri, defendants MICHAEL EARL RYSER and CAROL ANN RYSER did willfully make and subscribe a Form 1040, U.S. Individual Income Tax Return (“return”) for the calendar year 2007, which was verified by a written declaration that it was made under penalties of perjury, which return defendants did not believe to be true and correct as to every material matter. The return, which was prepared and signed in the Western District of Missouri and was filed with the Internal Revenue Service, stated that defendants had income in the form of gross receipts in the amount of \$2,268,187, whereas, as defendants then and there knew and believed, their income in the form of gross receipts was a materially greater amount.

All in violation of Title 26, United States Code, Section 7206(1), and Title 18, United States Code, Section 2.

**COUNT FOUR**  
**(Filing False Tax Return, 26 U.S.C. § 7206(1))**

24. On or about April 14, 2009, in the Western District of Missouri, defendants MICHAEL EARL RYSER and CAROL ANN RYSER did willfully make and subscribe a Form 1040, U.S. Individual Income Tax Return (“return”) for the calendar year 2008, which was verified by a written declaration that it was made

under penalties of perjury, which return defendants did not believe to be true and correct as to every material matter. The return, which was filed with the Director, Internal Revenue Service Center, Kansas City, Missouri, stated that defendants had income in the form of gross receipts in the amount of \$3,317,203, whereas, as defendants then and there knew and believed, their income in the form of gross receipts was a materially greater amount.

All in violation of Title 26, United States Code, Section 7206(1), and Title 18, United States Code, Section 2.

### **ALLEGATION OF FORFEITURE**

Upon conviction of the offense alleged in Count One of this Indictment, defendants shall forfeit to the United States, pursuant to 18 U.S.C. § 982(a)(7), any property, real or personal, that constitutes or is derived, directly or indirectly, from gross proceeds traceable to violations of 18 U.S.C. §§ 1347 and 2, including but not limited to: U.S. Currency in the amount of at least \$51,789.53.

If any of the above-described forfeitable property, as a result of any act or omission of the defendants:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party;
- (c) has been placed beyond the jurisdiction of the court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be divided without difficulty; it is the intent of the United States to seek forfeiture of any other property of defendants up to the value of the forfeitable property described above.

A TRUE BILL.

Dated: 6/26/12

/s/ Lawrence E. Johnson  
FOREPERSON OF THE GRAND JURY

/s/ Thomas M. Larson  
Thomas M. Larson  
Assistant United States Attorney

/s/ Lucinda S. Woolery  
Lucinda S. Woolery  
Assistant United States Attorney