

STATE GRAND JURY OF SOUTH CAROLINA

STATE OF SOUTH CAROLINA,

Case No: 2022-GS-47-34

v.

INDICTMENT FOR
WILLFUL ATTEMPT TO EVADE OR
DEFEAT A TAX
(9 Counts)

RICHARD ALEXANDER MURDAUGH,

Defendant.

FILED

DEC 15 2022

MARGARET J. SELF
CLERK, SC STATE GRAND JURY

At a session of the State Grand Jury of South Carolina, convened in Columbia, South Carolina, on December 15, 2022, the State Grand Jurors present upon their oath and charge as follows:

COUNT ONE
WILLFUL ATTEMPT TO EVADE OR DEFEAT A TAX
S.C. Code Ann. § 12-54-44(B)(1)
CDR Code: 2757

That RICHARD ALEXANDER MURDAUGH did, in Hampton County, on or about October 13, 2012, willfully attempt to evade or defeat South Carolina income taxes, to wit:

From January 1, 2011 through December 31, 2011, in addition to reporting adjusted gross income (AGI) of \$2,380,519, which includes \$2,366,607 of income earned as an employee of Peters, Murdaugh, Parker, Elzroth and Detrick, P.A. (PMPED), MURDAUGH received an additional \$634,581 through an ongoing scheme to defraud PMPED and PMPED clients of legal settlement proceeds. The funds derived through MURDAUGH's ongoing illegal activity were converted to personal use, and as such, are considered earned income. MURDAUGH willfully failed to inform his Certified Public

Accountant of \$634,581 of income earned through illegal acts during tax year 2011, and thereby caused state taxable income to be underreported on the South Carolina Individual Income Tax forms filed. By failing to report income earned through illegal acts, MURDAUGH willfully attempted to evade the assessment of \$44,417 of income tax due to the State of South Carolina.

All in violation of section 12-54-44(B)(1) of the South Carolina Code of Laws, and such conduct involving a violation of the South Carolina Anti-Money Laundering Act, or a crime related to a violation of the Anti-Money Laundering Act; and such conduct also involving a crime involving computer crimes, or a conspiracy or solicitation to commit a crime involving computer crimes; and such conduct having not been authorized by law.

Against the peace and dignity of this State and contrary to the law in such case made and provided.

COUNT TWO
WILLFUL ATTEMPT TO EVADE OR DEFEAT A TAX
S.C. Code Ann. § 12-54-44(B)(1)
CDR Code: 2757

That RICHARD ALEXANDER MURDAUGH did, in Hampton County, on or about October 13, 2013, willfully attempt to evade or defeat South Carolina income taxes, to wit:

From January 1, 2012 through December 31, 2012, in addition to reporting adjusted gross income (AGI) of \$5,285,616, which includes \$5,255,237 of income earned as an employee of Peters, Murdaugh, Parker, Elzroth and Detrick, P.A. (PMPED), MURDAUGH received an additional \$25,245 through an ongoing scheme to defraud PMPED and PMPED clients of legal settlement proceeds. The funds derived through

MURDAUGH's ongoing illegal activity were converted to personal use, and as such, are considered earned income. MURDAUGH willfully failed to inform his Certified Public Accountant of \$25,245 of income earned through illegal acts during tax year 2012, and thereby caused state taxable income to be underreported on the South Carolina Individual Income Tax forms filed. By failing to report income earned through illegal acts, MURDAUGH willfully attempted to evade the assessment of \$1,767 of income tax due to the State of South Carolina.

All in violation of section 12-54-44(B)(1) of the South Carolina Code of Laws, and such conduct involving a violation of the South Carolina Anti-Money Laundering Act, or a crime related to a violation of the Anti-Money Laundering Act; and such conduct also involving a crime involving computer crimes, or a conspiracy or solicitation to commit a crime involving computer crimes; and such conduct having not been authorized by law.

Against the peace and dignity of this State and contrary to the law in such case made and provided.

COUNT THREE
WILLFUL ATTEMPT TO EVADE OR DEFEAT A TAX
S.C. Code Ann. § 12-54-44(B)(1)
CDR Code: 2757

That RICHARD ALEXANDER MURDAUGH did, in Hampton County, on or about October 15, 2014, willfully attempt to evade or defeat South Carolina income taxes, to wit:

From January 1, 2013 through December 31, 2013, in addition to reporting adjusted gross income (AGI) of \$702,580, which includes \$733,967 of income earned as an employee of Peters, Murdaugh, Parker, Elzroth and Detrick, P.A. (PMPED),

MURDAUGH received an additional \$1,172,946 through an ongoing scheme to defraud PMPED and PMPED clients of legal settlement proceeds. The funds derived through MURDAUGH's ongoing illegal activity were converted to personal use, and as such, are considered earned income. MURDAUGH willfully failed to inform his Certified Public Accountant of \$1,172,946 of income earned through illegal acts during tax year 2013, and thereby caused state taxable income to be underreported on the South Carolina Individual Income Tax forms filed. By failing to report income earned through illegal acts, MURDAUGH willfully attempted to evade the assessment of \$82,106 of income tax due to the State of South Carolina.

All in violation of section 12-54-44(B)(1) of the South Carolina Code of Laws, and such conduct involving a violation of the South Carolina Anti-Money Laundering Act, or a crime related to a violation of the Anti-Money Laundering Act; and such conduct also involving a crime involving computer crimes, or a conspiracy or solicitation to commit a crime involving computer crimes; and such conduct having not been authorized by law.

Against the peace and dignity of this State and contrary to the law in such case made and provided.

COUNT FOUR
WILLFUL ATTEMPT TO EVADE OR DEFEAT A TAX
S.C. Code Ann. § 12-54-44(B)(1)
CDR Code: 2757

That RICHARD ALEXANDER MURDAUGH did, in Hampton County, on or about October 15, 2015, willfully attempt to evade or defeat South Carolina income taxes, to wit:

From January 1, 2014 through December 31, 2014, in addition to reporting

adjusted gross income (AGI) of \$1,035,906, which includes \$1,082,542 of income earned as an employee of Peters, Murdaugh, Parker, Elzroth and Detrick, P.A. (PMPED), MURDAUGH received an additional \$152,054 through an ongoing scheme to defraud PMPED and PMPED clients of legal settlement proceeds. The funds derived through MURDAUGH's ongoing illegal activity were converted to personal use, and as such, are considered earned income. MURDAUGH willfully failed to inform his Certified Public Accountant of \$152,054 of income earned through illegal acts during tax year 2014, and thereby caused state taxable income to be underreported on the South Carolina Individual Income Tax forms filed. By failing to report income earned through illegal acts, MURDAUGH willfully attempted to evade the assessment of \$10,644 of income tax due to the State of South Carolina.

All in violation of section 12-54-44(B)(1) of the South Carolina Code of Laws, and such conduct involving a violation of the South Carolina Anti-Money Laundering Act, or a crime related to a violation of the Anti-Money Laundering Act; and such conduct also involving a crime involving computer crimes, or a conspiracy or solicitation to commit a crime involving computer crimes; and such conduct having not been authorized by law.

Against the peace and dignity of this State and contrary to the law in such case made and provided.

COUNT FIVE
WILLFUL ATTEMPT TO EVADE OR DEFEAT A TAX
S.C. Code Ann. § 12-54-44(B)(1)
CDR Code: 2757

That RICHARD ALEXANDER MURDAUGH did, in Hampton County, on or about

October 16, 2016, willfully attempt to evade or defeat South Carolina income taxes, to wit:

From January 1, 2015 through December 31, 2015, in addition to reporting adjusted gross income (AGI) of \$2,009,913, which includes \$2,092,549 of income earned as an employee of Peters, Murdaugh, Parker, Elzroth and Detrick, P.A. (PMPED), MURDAUGH received an additional \$338,056 through an ongoing scheme to defraud PMPED and PMPED clients of legal settlement proceeds. The funds derived through MURDAUGH's ongoing illegal activity were converted to personal use, and as such, are considered earned income. MURDAUGH willfully failed to inform his Certified Public Accountant of \$338,056 of income earned through illegal acts during tax year 2015, and thereby caused state taxable income to be underreported on the South Carolina Individual Income Tax forms filed. By failing to report income earned through illegal acts, MURDAUGH willfully attempted to evade the assessment of \$23,663 of income tax due to the State of South Carolina.

All in violation of section 12-54-44(B)(1) of the South Carolina Code of Laws, and such conduct involving a violation of the South Carolina Anti-Money Laundering Act, or a crime related to a violation of the Anti-Money Laundering Act; and such conduct also involving a crime involving computer crimes, or a conspiracy or solicitation to commit a crime involving computer crimes; and such conduct having not been authorized by law.

Against the peace and dignity of this State and contrary to the law in such case made and provided.

COUNT SIX
WILLFUL ATTEMPT TO EVADE OR DEFEAT A TAX
S.C. Code Ann. § 12-54-44(B)(1)
CDR Code: 2757

That RICHARD ALEXANDER MURDAUGH did, in Hampton County, on or about October 14, 2017, willfully attempt to evade or defeat South Carolina income taxes, to wit:

From January 1, 2016 through December 31, 2016, in addition to reporting adjusted gross income (AGI) of \$908,589, which includes \$962,362 of income earned as an employee of Peters, Murdaugh, Parker, Elzroth and Detrick, P.A. (PMPED), MURDAUGH received an additional \$300,000 through an ongoing scheme to defraud PMPED and PMPED clients of legal settlement proceeds. The funds derived through MURDAUGH's ongoing illegal activity were converted to personal use, and as such, are considered earned income. MURDAUGH willfully failed to inform his Certified Public Accountant of \$300,000 of income earned through illegal acts during tax year 2016, and thereby caused state taxable income to be underreported on the South Carolina Individual Income Tax forms filed. By failing to report income earned through illegal acts, MURDAUGH willfully attempted to evade the assessment of \$21,000 of income tax due to the State of South Carolina.

All in violation of section 12-54-44(B)(1) of the South Carolina Code of Laws, and such conduct involving a violation of the South Carolina Anti-Money Laundering Act, or a crime related to a violation of the Anti-Money Laundering Act; and such conduct also involving a crime involving computer crimes, or a conspiracy or solicitation to commit a crime involving computer crimes; and such conduct having not been authorized by law.

Against the peace and dignity of this State and contrary to the law in such case

made and provided.

COUNT SEVEN
WILLFUL ATTEMPT TO EVADE OR DEFEAT A TAX
S.C. Code Ann. § 12-54-44(B)(1)
CDR Code: 2757

That RICHARD ALEXANDER MURDAUGH did, in Hampton County, on or about October 1, 2018, willfully attempt to evade or defeat South Carolina income taxes, to wit:

From January 1, 2017 through December 31, 2017, in addition to reporting adjusted gross income (AGI) of \$218,785, which includes \$270,600 of income earned as an employee of Peters, Murdaugh, Parker, Elzroth and Detrick, P.A. (PMPED), MURDAUGH received an additional \$98,703 through an ongoing scheme to defraud PMPED and PMPED clients of legal settlement proceeds. The funds derived through MURDAUGH's ongoing illegal activity were converted to personal use, and as such, are considered earned income. MURDAUGH willfully failed to inform his Certified Public Accountant of \$98,703 of income earned through illegal acts during tax year 2017, and thereby caused state taxable income to be underreported on the South Carolina Individual Income Tax forms filed. By failing to report income earned through illegal acts, MURDAUGH willfully attempted to evade the assessment of \$6,908 of income tax due to the State of South Carolina.

All in violation of section 12-54-44(B)(1) of the South Carolina Code of Laws, and such conduct involving a violation of the South Carolina Anti-Money Laundering Act, or a crime related to a violation of the Anti-Money Laundering Act; and such conduct also involving a crime involving computer crimes, or a conspiracy or solicitation to commit a

crime involving computer crimes; and such conduct having not been authorized by law.

Against the peace and dignity of this State and contrary to the law in such case made and provided.

COUNT EIGHT
WILLFUL ATTEMPT TO EVADE OR DEFEAT A TAX
S.C. Code Ann. § 12-54-44(B)(1)
CDR Code: 2757

That RICHARD ALEXANDER MURDAUGH did, in Hampton County, on or about October 15, 2019, willfully attempt to evade or defeat South Carolina income taxes, to wit:

From January 1, 2018 through December 31, 2018, in addition to reporting adjusted gross income (AGI) of \$742,322, which includes \$823,004 of income earned as an employee of Peters, Murdaugh, Parker, Elzroth and Detrick, P.A. (PMPED), MURDAUGH received an additional \$469,766 through an ongoing scheme to defraud PMPED and PMPED clients of legal settlement proceeds. The funds derived through MURDAUGH's ongoing illegal activity were converted to personal use, and as such, are considered earned income. MURDAUGH willfully failed to inform his Certified Public Accountant of \$469,766 of income earned through illegal acts during tax year 2018, and thereby caused state taxable income to be underreported on the South Carolina Individual Income Tax forms filed. By failing to report income earned through illegal acts, MURDAUGH willfully attempted to evade the assessment of \$32,884 of income tax due to the State of South Carolina.

All in violation of section 12-54-44(B)(1) of the South Carolina Code of Laws, and such conduct involving a violation of the South Carolina Anti-Money Laundering Act, or a

crime related to a violation of the Anti-Money Laundering Act; and such conduct also involving a crime involving computer crimes, or a conspiracy or solicitation to commit a crime involving computer crimes; and such conduct having not been authorized by law.

Against the peace and dignity of this State and contrary to the law in such case made and provided.

COUNT NINE
WILLFUL ATTEMPT TO EVADE OR DEFEAT A TAX
S.C. Code Ann. § 12-54-44(B)(1)
CDR Code: 2757

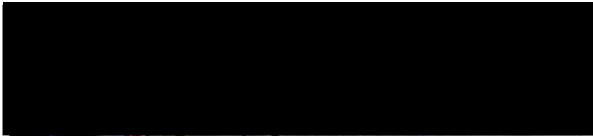
That RICHARD ALEXANDER MURDAUGH did, in Hampton County, on or about October 14, 2020, willfully attempt to evade or defeat South Carolina income taxes, to wit:

From January 1, 2019 through December 31, 2019, in addition to reporting adjusted gross income (AGI) of \$655,154, which includes \$722,035 of income earned as an employee of Peters, Murdaugh, Parker, Elzroth and Detrick, P.A. (PMPED), MURDAUGH received an additional \$3,763,288 through an ongoing scheme to defraud PMPED and PMPED clients of legal settlement proceeds. The funds derived through MURDAUGH's ongoing illegal activity were converted to personal use, and as such, are considered earned income. MURDAUGH willfully failed to inform his Certified Public Accountant of \$3,763,288 of income earned through illegal acts during tax year 2019, and thereby caused state taxable income to be underreported on the South Carolina Individual Income Tax forms filed. By failing to report income earned through illegal acts, MURDAUGH willfully attempted to evade the assessment of \$263,430 of income tax due to the State of South Carolina.

All in violation of section 12-54-44(B)(1) of the South Carolina Code of Laws, and such conduct involving a violation of the South Carolina Anti-Money Laundering Act, or a crime related to a violation of the Anti-Money Laundering Act; and such conduct also involving a crime involving computer crimes, or a conspiracy or solicitation to commit a crime involving computer crimes; and such conduct having not been authorized by law.

Against the peace and dignity of this State and contrary to the law in such case made and provided.

A True Bill



FOREPERSON

Alan Wilson
ALAN WILSON (scw)
ATTORNEY GENERAL