

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

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 26-03038-CV-S-MDH

2008 Bentley Continental, VIN:
SCBCP73W78C053552,

2020 BMW M8, VIN:
WBSAE0C04LCD09566,

2011 Maserati Granturismo S Automatica,
VIN: ZAM45KLA1B0057485,

2021 Tesla Motors Model S, VIN:
5YJSA1E61MF439529,

2023 Tesla Motors Model Y, VIN:
7SAYGDEF8PF589901, and

\$202,594.08 from Robinhood Markets Inc.
account number 114492879,

Defendants.

COMPLAINT FOR FORFEITURE *IN REM*

The Plaintiff, United States of America, by its attorneys, R. Matthew Price, United States Attorney for the Western District of Missouri, and Anthony Brown, Assistant United States Attorney, brings this complaint and alleges as follows in accordance with Supplemental Rule G(2) of the Federal Rules of Civil Procedure.

NATURE OF THE ACTION

1. This is an action to forfeit property to the United States under 18 U.S.C. § 981(a)(1)(A) and 18 U.S.C. § 981(a)(1)(C).¹

THE DEFENDANTS *IN REM*

2. The following Defendant Properties were seized on October 20, 2025, from various locations throughout the Western District of Missouri by agents of the Internal Revenue Service-Criminal Investigation (“IRS-CI”):

- a. 2008 Bentley Continental, VIN: SCBCP73W78C053552, seized from Kenderick Stewart in Springfield, Missouri,
- b. 2020 BMW M8, VIN: WBSAE0C04LCD09566, seized from Kenderick Stewart, in Springfield, Missouri,
- c. 2011 Maserati Granturismo S Automatica, VIN: ZAM45KLA1B0057485, seized from Kenderick Stewart, in Springfield, Missouri,
- d. 2021 Tesla Motors Model S Plaid, VIN: 5YJSA1E61MF439529, seized from Matthew France, in Springfield, Missouri, and
- e. 2023 Tesla Motors Model Y Performance, VIN: 7SAYGDEF8PF589901, seized from Emilia Dominguez, in Springfield, Missouri,

3. The following Defendant Property was seized on October 20, 2025, from the District of Delaware by agents of IRS-CI:

¹ 18 U.S.C. § 981(a)(1)(C) provides for forfeiture of property derived from proceeds traceable to, *inter alia*, a “specified unlawful activity” (SUA) or a conspiracy to commit such an offense. SUAs are defined at 18 U.S.C. § 1956(c)(7). SUAs include any offense under Section 1961(1). 18 U.S.C. § 1956(c)(7)(A). Section 1343 wire fraud and Section 1956 money laundering are identified at 18 U.S.C. § 1961(1)(B).

a. \$202,594.08 from Robinhood Markets Inc. account number 114492879, styled as Matthew France.

4. The Defendant Properties are currently in the custody of the Internal Revenue Service in the Western District of Missouri.

JURISDICTION AND VENUE

5. The Court has subject matter jurisdiction over an action commenced by the United States under 28 U.S.C. § 1345, and over an action for forfeiture under 28 U.S.C. § 1355(a). The Court also has jurisdiction over this particular action under 18 U.S.C. § 981(a)(1)(A) and 18 U.S.C. § 981(a)(1)(C).

6. This Court has *in rem* jurisdiction over the Defendant Properties, pursuant to 28 U.S.C. § 1355(b)(1)(A), because acts or omissions giving rise to the forfeiture occurred in the district.

7. Venue is proper in this district, pursuant to 28 U.S.C. § 1355(b)(1)(A), because acts or omissions giving rise to the forfeiture occurred in this district. Also, venue is proper in this district, pursuant to 28 U.S.C. § 1355(b)(1)(B), incorporating 28 U.S.C. § 1395, because the action accrued in this district and the Defendant Properties were found in this district.

BASIS FOR FORFEITURE

8. The Defendant Properties are subject to forfeiture, pursuant to 18 U.S.C. § 981(a)(1)(A), because they constitute property involved in a transaction or an attempted transaction, in violation of Title 18 U.S.C. §§ 1956, 1957, and/or 1960, or are traceable to such property.

9. The Defendant Properties are subject to forfeiture, pursuant to 18 U.S.C. § 981(a)(1)(C), because they constitute or were derived from proceeds traceable to offenses

constituting a “specified unlawful activity” as defined in 18 U.S.C. § 1956(c)(7), or a conspiracy to commit such offenses, that is, making a false statement for the purpose of influencing in any way the action of a financial institution, wire fraud, bank fraud, or conspiracy to commit wire or bank fraud.

FACTUAL ALLEGATIONS

10. Federal law enforcement investigated Matthew France (“France”), who died on or about October 20, 2025, based on his involvement in a suspected scheme to embezzle funds from his clients that took place between December 2019 until his death in October 2025.

11. France was an accountant, and he owned Matrix Accounting and Tax, LLC (“Matrix”), an accounting business that offered tax preparation and filing for individuals and businesses, and also a separate business called Matthew France Incorporated (“MFI”).

12. In December 2019, a 79-year-old client (“SM”) approached France for advice on how to title a home that was to be given to SM by a friend to repay a debt the friend owed SM.

13. France convinced SM to transfer ownership of the home into a Limited Liability Company (“LLC”) so that the home would not be in SM’s name, but SM would retain ownership through the LLC.

14. To this end, on or about December 26, 2019, France obtained an Employer Identification Number (“EIN”) through the Internal Revenue Service (“IRS”) by completing Form SS-4 for an LLC established for SM’s home, Morehouse LLC (“Morehouse”).

15. France listed the address of Matrix on the SS-4 as the address for Morehouse, and listed France as the sole member of Morehouse.

16. The IRS SS-4 form submitted by France was transmitted through interstate wires and processed by a facility located in Cincinnati, Ohio.

17. France filed Articles of Organization for Morehouse with the Missouri Secretary of State on or about January 2, 2020, again providing the office address of Matrix as the registered office of the LLC.

18. On July 16, 2021, SM sold the home for \$357,647.86. SM signed all contracts and agreements as the sole member of Morehouse, signing via the Internet using Authentisign, an application maintained by Lone Wolf Real Estate Technologies based in and with servers located in Dallas, Texas.

19. SM told France that SM wished to use the proceeds of the sale to help pay an IRS tax debt of the friend who gave SM the home. SM brought the check for the proceeds of the home to France, and France told SM that France would mail a check to the IRS.

20. Instead, on August 4, 2024, France opened account x1369 at Central Bank of the Ozarks in the name of Morehouse and deposited the check in that account without SM's knowledge or authorization. France had sole signatory authority for account x1369.

21. Account x1369 at Central Bank of the Ozarks was funded solely with proceeds misappropriated from SM.

22. During the account creation process, Central Bank used several out-of-state vendors and third parties to research and verify information provided by France and continued to send information via interstate wires to a company in Texas for continual monitoring.

23. Without SM's knowledge or authorization, on or about August 16, 2021, and August 23, 2021, France wired \$35,000.00 and \$27,108.25 respectively, to a car dealership in Texas from account x1369 at Central Bank of the Ozarks to purchase the Defendant 2008 Bentley Continental (VIN: SCBCP73W78C053552).

24. France initially titled the 2008 Bentley Continental to an LLC he created named Kratos Asset Management, LLC, but later transferred it to another LLC he created under the laws of the state of Wyoming named Talon Asset Management on March 24, 2023; he again transferred it to another LLC named Finley Enterprises in March 2024.

25. Again, without SM's knowledge or authorization, between January 11, 2022 and May 13, 2022, France transferred approximately \$90,000 from account x1369 at Central Bank of the Ozarks to account number x2879 held Robinhood Marketing, a stock trading and cryptocurrency exchange platform, titled in France's name; France transferred \$40,000 on January 11, 2022, \$24,000 and \$26,000 on May 13, 2022 in two separate transactions, and five more smaller transactions totaling \$1,900 from May to June 2022.

26. France also held funds at UMB Bank, located at 1150 East Battlefield Street, Springfield, Missouri, in the name of MFI, in account number x0206, and listed himself as the President of the business and had the sole signatory authority for the account.

27. On December 23, 2020, France purchased a 2019 BMW M2 Competition for \$48,199.00 from Elite Mercedes in Springfield, Missouri, financing \$37,699.00 through a bank in Cincinnati, Ohio.

28. In April 2024, federal investigators identified MV as a client of Matrix, and a potential victim of France's scheme.

29. When interviewed, MV stated that he engaged the services of France, by way of Matrix, for accounting services, but was unfamiliar with MFI and did not authorize France to write checks on his behalf to MFI.

30. MV further stated that between 2015 and until France's death, he provided France with blank checks to pay for MV's business expenses and France would send emails and text messages to MV whenever he needed more of MV's business checks.

31. On February 4, 2021, two checks for \$42,500 and \$12,000, respectively, were deposited into account number x0206 at UMB Bank, written to MFI from a bank account owned and controlled by MV, without MV's authorization or knowledge.

32. From February 4, 2021, to February 17, 2021, France made three payments totaling \$37,938.24 from account number x0206 at UMB Bank: \$10,662.80 on February 5, 2021; \$10,500.00 on February 9, 2021; and \$16,775.44 on February 17, 2021..

33. On or about February 10, 2023, France traded in the 2019 BMW M2 Competition for the Defendant 2020 BMW M8 (VIN: WBSAE0C04LCD09566) at Modern Motorcars in Nixa, Missouri.

34. France received a trade-in value of \$51,000.00 for the 2019 BMW M2 Competition towards the purchase of the Defendant 2020 BMW M8, for a total purchase price of \$94,999.00, with the rest of the balance paid by France in cash.

35. On or about August 23, 2022, France purchased the Defendant 2011 Maserati Granturismo S Automatica (VIN: ZAM45KLA1B0057485) from Nelson Mazda in Tulsa, Oklahoma for \$41,994.00.

36. France financed \$25,503.00 of the purchase price of the Defendant Maserati through Tinker Financial Credit Union at Tinker Air Force Base, Oklahoma.

37. On October 11, 2022, France paid \$25,367.46 from account x0206 at UMB Bank by check #5487 towards his loan for the Defendant Maserati.

38. During the month of September 2022, one large check deposit of \$68,475.00 funded most of the credits into account x0206 at UMB Bank, written to MFI from MV without MV's knowledge and authorization, and deposited into that account on September 9, 2022, at a UMB Bank location in Springfield, Missouri.

39. On or about May 16, 2019, France purchased a 2016 Tesla Model S from Scoreboard Automotive Sales and Leasing LLC in Eureka, Missouri for \$75,200.00, financing \$36,700.00 from 1st Financial Credit Union located in St. Charles, Missouri.

40. On November 12, 2020, France paid \$25,000 from account x0206 at UMB Bank by check #5390 towards the loan for the 2016 Tesla Model S.

41. During the month of November 2020, one large check deposit of \$28,500.00 funded most of the credits into account x0206 at UMB Bank, written to MFI from MV without MV's knowledge and authorization, and deposited into that account on November 4, 2020, at a UMB Bank location in Springfield, Missouri.

42. On or about May 19, 2023, France traded in the 2016 Tesla Model S for the Defendant 2021 Tesla Model S Plaid (VIN: 5YJSA1E61MF439529), receiving a total trade-in value of \$40,000.00 for the 2016 Tesla, along with \$37,000 in trade-in credit for a 2023 Nissan Maxima, for a total price paid of \$94,999.00.

43. On September 30, 2021, France purchased a 2018 BMW i3 from BMW of San Francisco, California, for \$32,184, with \$24,320.00 financed through BMW Financial Services located in Hillard, Ohio, with a monthly payment of \$436.40 for five years.

44. Between November 16, 2021, and January 27, 2022, France made nine total payments from account x0206 at UMB Bank totaling \$25,768.21 to pay off the 2018 BMW i3.

45. During the month of November 2021, two large check deposits of \$38,000.00 and \$7,800.00, funded most of the credits into account x0206 at UMB Bank, written to MFI from MV without MV's knowledge and authorization.

46. On or about October 30, 2024, France traded in the 2018 BMW i3 for the Defendant 2023 Tesla Model Y Performance (VIN: 7SAYGDEF8PF589901) from Modern Motorcars in Nixa, Missouri, receiving a trade-in value of \$14,500.00 for the 2018 BMW i3, with a total purchase price of \$37,999.00.

47. On March 3, 2023, federal agents conducted an interview with France at Matrix. France stated in the interview that MFI's only purpose was to share revenues and expenses with Matrix.

48. However, France provided contradictory purposes of MFI thereafter. France has at various points claimed MFI was involved in numerous different business ventures including marketing/media relations, media content development, various business support services including business consulting, investments (tangible and intangibles), and property investments. There is no evidence of MFI engaging in any of the business ventures claimed by France.

49. Purported client engagement letters for MFI were located during a search warrant at France's residence in Springfield, Missouri in a filing cabinet in the office and in a gun safe in France's garage. The letters detailed the ability and authority of France to withdraw funds from his clients' bank accounts at any time without providing notices or invoices.

50. Federal agents interviewed numerous purported clients of MFI, but all stated that none had ever heard of MFI, and none had authorized any funds to be transferred into MFI's bank account, and none recalled signing any contracts or agreements with MFI.

CLAIMS FOR RELIEF

FIRST CLAIM FOR RELIEF

51. The Plaintiff repeats and incorporates by reference the paragraphs above.

52. By the foregoing and other acts, the Defendant Properties constitute or are derived from proceeds traceable to a violation of Title 18, United States Code, Section 1343, and therefore, are forfeitable to the United States pursuant to Title 18, United States Code, Section 981(a)(1)(C).

SECOND CLAIM FOR RELIEF

53. The Plaintiff repeats and incorporates by reference paragraphs 1 through 50.

54. By the foregoing and other acts, the Defendant Properties constitute proceeds involved in transactions or attempted transactions, in violation of Title 18 U.S.C. §§ 1956 and 1957, or are property traceable to such a transaction, and therefore, are forfeitable to the United States, pursuant to 18 U.S.C. § 981(a)(1)(A).

WHEREFORE the United States prays that the Defendant Properties be forfeited to the United States, that the plaintiff be awarded its costs and disbursements in this action, and for such other and further relief as the Court deems proper and just.

Respectfully submitted,

R. MATTHEW PRICE
United States Attorney

By: /s/ Anthony M. Brown
ANTHONY M. BROWN
Assistant United States Attorney
Missouri Bar No. 62504
901 East St. Louis St.
Suite 500
Springfield, Missouri 65806
Telephone: 417-575-8167
E-mail: Anthony.Brown2@usdoj.gov

VERIFICATION

I, Special Agent Jared Wooderson, hereby verify and declare under penalty of perjury that I am a Special Agent with the United States Internal Revenue Service, Criminal Investigations, that I have read the foregoing Verified Complaint *In Rem* and know the contents thereof, and that the factual matters contained in paragraphs 10 through 50 of the Verified Complaint are true to my own knowledge, except that those matters herein stated to be alleged on information and belief and as to those matters I believe them to be true.

The sources of my knowledge and information and the grounds of my belief are the official files and records of the United States, information supplied to me by other law enforcement officers, as well as my investigation of this case, together with others, as a Special Agent of the United States Internal Revenue Service, Criminal Investigations.

I hereby verify and declare under penalty of perjury that the foregoing is true and correct.

Dated: 1/27/2026

/s/ Jared Wooderson

Jared Wooderson

Special Agent

Internal Revenue Service – Criminal Investigations