

FILED

UNITED STATES DISTRICT COURT  
MIDDLE DISTRICT OF FLORIDA  
TAMPA DIVISION

NOV 30 2021

UNITED STATES OF AMERICA

v.

CASE NO. 8:20-cr-347-MSS-TGW

18 U.S.C. § 1347

18 U.S.C. § 1028A

JOSHUA MAYWALT

26 U.S.C. § 7206(1)

26 U.S.C. § 7203

**SUPERSEDING INFORMATION**

The Acting United States Attorney charges:

**COUNTS ONE THROUGH FOUR**  
**(Health Care Fraud)**

**A. Introduction**

At all times material to this Superseding Information:

1. Joshua Maywalt (“MAYWALT”) was a resident of the Middle District of Florida. MAYWALT worked as a medical biller for a medical billing company (the “Company”). In his position, MAYWALT had access to the Company’s financial, medical provider, and patient information.

2. The Company was based in Clearwater, Florida, within the Middle District of Florida. The Company provided credentialing and medical billing services for its medical provider clients.

3. The Medicaid program (“Medicaid”) was a cooperative federal-state health care benefit program that enabled states to furnish necessary medical items

and services to certain recipients who were unable to afford the costs of the items and services.

4. The federal government reimbursed each state for a portion of that state's Medicaid expenditures based on a formula tied to the per capita income of the state. The federal share of Medicaid expenditures varied from state to state.

5. The Centers for Medicare and Medicaid Services ("CMS") was an agency of the United States Department of Health and Human Services, and was the federal governmental body responsible for administering the Medicaid program.

6. For Medicaid, CMS authorized each state to establish a state agency to administer the Medicaid program component in that state. In Florida, the Medicaid program was administered by the Agency for Health Care Administration ("AHCA") which, among other responsibilities, funded and had oversight responsibility for Florida Medicaid managed care organizations ("MCOs"), including Florida Medicaid health maintenance organizations ("HMOs"), such as Florida Medicaid HMO #1. Pursuant to its oversight responsibilities, AHCA periodically required Florida Medicaid MCOs to submit encounter data, which is data reflecting the details associated with medical providers' services.

7. To process provider claims, Florida Medicaid and Florida Medicaid HMOs relied on unique identifiers to identify the individual providers who purportedly rendered services. These unique identifiers included National Provider Identifiers ("NPIs") (which CMS assigned to providers), Medicaid provider

identification numbers (“Medicaid Provider IDs”), and others means of identification.

8. Physician 1 was a medical provider licensed to practice in Florida and was a client of the Company. The Company submitted claims on behalf of Physician 1 to Florida Medicaid HMO #1 for services rendered by Physician 1 to Florida Medicaid recipients.

9. Physician 1’s NPI was a 10-digit number, ending in 9716; his Medicaid Provider ID was a 9-digit number, ending in 1600.

10. Defendant MAYWALT, as a medical biller working for the Company, was assigned to Physician 1’s account and was the person responsible for submitting claims to Florida Medicaid HMO #1 for services rendered by Physician 1 to Florida Medicaid recipients.

#### **B. The Scheme and Artifice**

11. Beginning on an unknown date, but at least as early as in or around February 2017, and continuing through in or around October 2018, in the Middle District of Florida, and elsewhere, the defendant,

JOSHUA MAYWALT,

did knowingly and willfully devise and intend to devise a scheme and artifice to defraud a health care benefit program, as defined in 18 U.S.C. § 24, and to obtain, by means of materially false and fraudulent pretenses, representations, and promises, money and property owned by, and under the custody and control of, the health care benefit program.

**C. Manner and Means of the Scheme and Artifice**

12. The manner and means by which the defendant sought to accomplish the purpose of the scheme and artifice included, among others:

a. It was part of the scheme and artifice that MAYWALT would and did obtain employment with the Company as a medical biller, which enabled MAYWALT to access and utilize the Company's financial, medical provider, and patient information.

b. It was further part of the scheme and artifice that MAYWALT would and did use physicians' NPIs and Medicaid Provider IDs to submit, and cause to be submitted, claims to Florida Medicaid HMOs, including Florida Medicaid HMO #1, for services purportedly rendered by medical providers.

c. It was further part of the scheme and artifice that MAYWALT would and did submit, and cause to be submitted, false and fraudulent claims to Florida Medicaid HMO #1 for medical services purportedly rendered by Physician 1, using Physician 1's NPI and/or Medicaid Provider ID, which were not actually rendered.

d. It was further part of the scheme and artifice that MAYWALT would and did alter the "pay to" information associated with Florida Medicaid HMO #1's payment processor so that payments for medical services purportedly rendered by Physician 1 to Medicaid recipients were sent to one or more bank account(s) under MAYWALT's control, allowing proceeds of the scheme and artifice to be diverted to MAYWALT.

e. It was further part of the scheme and artifice that MAYWALT would and did make false and fraudulent statements and representations to the Company's owners and staff, asserting that MAYWALT was appropriately handling Physician 1's account, when such was not the case.

f. It was further part of the scheme and artifice that MAYWALT would and did perform acts and make statements to hide and conceal, and cause to be hidden and concealed, the purpose of the scheme and artifice and the acts committed in furtherance thereof.

#### **D. Execution of the Scheme and Artifice**

13. On or about the date specified below in each count, in the Middle District of Florida and elsewhere, the defendant,  

JOSHUA MAYWALT,

knowingly and willfully submitted, and caused to be submitted, false and fraudulent claims to a health care benefit program, namely Florida Medicaid HMO #1, for payment for purported services, as further detailed below:

<b>Count</b>	<b>Purported Date of Service</b>	<b>Purported Provider</b>	<b>NPI (last 4)</b>	<b>Listed Service Code</b>	<b>Amount Claimed</b>	<b>Purported Recipient</b>
<b>ONE</b>	8/27/17	Physician 1	9716	33430	\$3,896.00	M.W.
<b>TWO</b>	10/16/17	Physician 1	9716	39503	\$4,440.87	M.W.
<b>THREE</b>	11/07/17	Physician 1	9716	33863	\$4,621.00	M.W.
<b>FOUR</b>	12/15/17	Physician 1	9716	33464	\$3,128.00	M.W.

All in violation of 18 U.S.C. §§ 1347 and 2.

**COUNTS FIVE THROUGH EIGHT**  
**(Aggravated Identity Theft)**

1. The allegations contained in Sections A and C of Counts One through Four of this Superseding Information are realleged and incorporated by reference as if fully set forth herein.

2. On or about the date listed below in each count, in the Middle District of Florida, and elsewhere, the defendant,

JOSHUA MAYWALT,

did knowingly transfer, possess, and use, without lawful authority, a means of identification of another person, specifically, the name and NPI of Physician 1, as detailed below, during and in relation to the felony offense of health care fraud, in violation of 18 U.S.C. § 1347, as charged in Counts One through Four of this Superseding Information, knowing that such means of identification belonged to an actual person:

<b>Count</b>	<b>Date of Claim</b>	<b>Purported Provider</b>	<b>NPI (last 4)</b>	<b>Listed Service Code</b>	<b>Purported Recipient</b>
<b>FIVE</b>	8/29/17	Physician 1	9716	33430	M.W.
<b>SIX</b>	10/18/17	Physician 1	9716	39503	M.W.
<b>SEVEN</b>	11/08/17	Physician 1	9716	33863	M.W.
<b>EIGHT</b>	12/16/17	Physician 1	9716	33464	M.W.

In violation of 18 U.S.C. §§ 1028A and 2.

**COUNT NINE**  
**(Filing False Tax Return)**

On or about March 30, 2020, in the Middle District of Florida, the defendant, JOSHUA MAYWALT, a resident of Hillsborough County, Florida, did willfully make and subscribe a personal Internal Revenue Service (“IRS”) Form 1040, for the 2019 calendar year, which was verified by a written declaration that it was made under the penalties of perjury. MAYWALT did not believe the IRS Form 1040, which was filed with the IRS, to be true and correct as to every material matter, in that, the IRS Form 1040 stated an amount of adjusted gross income, namely \$24,757, which MAYWALT then and there knew, was understated and did not include thousands of dollars he had received as part of his scheme to defraud a health care benefit program.

In violation of 26 U.S.C. § 7206(1) and 18 U.S.C. § 2.

**COUNT TEN**  
**(Failure to file a Tax Return)**

During the calendar year 2017, the defendant, JOSHUA MAYWALT, who was a resident of Hillsborough County, Florida, had and received gross income of \$441,388.84; that by reason of such gross income MAYWALT was required by law, following the close of the calendar year 2017, and on or before April 17, 2018, to make an income tax return to the IRS to a person assigned to receive returns at the local office of the IRS, in the Middle District of Florida, or to the Director, IRS, or another proper officer of the United States, stating specifically the items of

MAYWALT's gross income and any deductions and credits to which MAYWALT was entitled; and that well-knowing and believing all of the foregoing,

JOSHUA MAYWALT,

did willfully fail, in the Middle District of Florida and elsewhere, to make and file an income tax return as required.

In violation of 26 U.S.C. § 7203.

**COUNT ELEVEN**  
**(Failure to file a Tax Return)**

During the calendar year 2018, the defendant, JOSHUA MAYWALT, who was a resident of Hillsborough County, Florida, had and received gross income of \$2,100,034.02; that by reason of such gross income MAYWALT was required by law, following the close of the calendar year 2018, and on or before April 15, 2019, to make an income tax return to the IRS to a person assigned to receive returns at the local office of the IRS, in the Middle District of Florida, or to the Director, IRS, or another proper officer of the United States, stating specifically the items of MAYWALT's gross income and any deductions and credits to which MAYWALT was entitled; and that well-knowing and believing all of the foregoing,

JOSHUA MAYWALT,

did willfully fail, in the Middle District of Florida and elsewhere, to make and file an income tax return as required.

In violation of 26 U.S.C. § 7203.



## FORFEITURE

1. The allegations contained in Counts One through Four of this Superseding Information are hereby realleged and incorporated by reference for the purpose of alleging forfeiture pursuant to the provisions of 18 U.S.C. § 982(a)(7).

2. Upon his conviction of the violation alleged in Counts One through Four of this Superseding Information, the defendant,

JOSHUA MAYWALT,

shall forfeit to the United States of America, pursuant to 18 U.S.C. § 982(a)(7), all of his interest in any property, real or personal, constituting or derived, directly or indirectly, from gross proceeds traceable to the commission of the said violations.

3. The specific property to be forfeited includes, but is not limited to, the following:

- a. an order of forfeiture in the amount of at least \$2.2 million, which represents proceeds obtained from the offense; and
- b. the real property located at 5346 Northdale Boulevard, Tampa, Florida 33624, including all improvements thereon and appurtenances thereto, the legal description for which is as follows:

Lot 4 and LESS the North 3.00 fee thereof and the North 4.00 feet of Lot 3, Block 1, Northdale Section "R", according to the map or plat thereof, as recorded in Plat Book 53, Page(s) 22, of the Public Records of Hillsborough County, Florida.

Parcel ID Number: U-28-27-18-0PI-000001-00004.0.

4. If any of the property described above, as a result of any act or omission of either defendant:

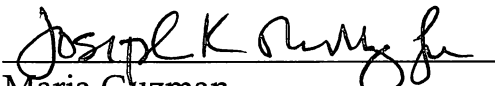
- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with a third party;
- c. has been placed beyond the jurisdiction of the court;
- d. has been substantially diminished in value; or,
- e. has been commingled with other property which cannot be divided without difficulty,

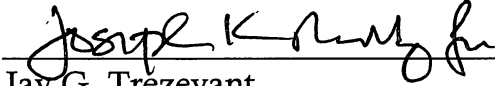
the United States of America shall be entitled to forfeiture of substitute property under the provisions of 21 U.S.C. § 853(p), as incorporated by 18 U.S.C. § 982(b).

A TRUE BILL,

\_\_\_\_\_  
Foreperson

KARIN HOPPMANN  
Acting United States Attorney

By:   
\_\_\_\_\_  
Maria Guzman  
Assistant United States Attorney

By:   
\_\_\_\_\_  
Jay G. Trezevant  
Assistant United States Attorney  
Chief, Economic Crimes Section