

25-00935-CF

I

IN THE CIRCUIT COURT FOR THE SIXTH JUDICIAL CIRCUIT OF FLORIDA IN AND FOR PINELLAS COUNTY

ISSUE
CAPIAS

STATE OF FLORIDA

VS.

FELONY INFORMATION

WILLIAM YOVIC
PID 3259535
W/M; DOB: 08/16/56

THEFT OF STATE FUNDS, 1°F

IN THE NAME AND BY THE AUTHORITY FOR THE STATE OF FLORIDA:

BRUCE BARTLETT, State Attorney for the Sixth Judicial Circuit of Florida, in and for Pinellas County, prosecuting for the State of Florida, in the said County, under oath, Information makes that

WILLIAM YOVIC

in the County of Pinellas and State of Florida, on or between the 1st day of December, 2022, and the 28th day of February, in the year of our Lord, two thousand twenty-four, did with intent to unlawfully deprive or defraud the State of Florida of its monies, or the use or benefit thereof, fail to remit taxes collected in the amount of \$100,000 or more; contrary to Chapter 212.15(2)(d), Florida Statutes, and against the peace and dignity of the State of Florida. [68U]/7

STATE OF FLORIDA
PINELLAS COUNTY

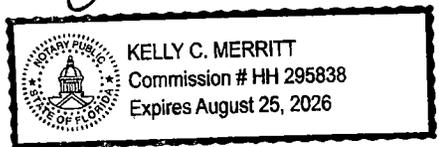
Personally appeared before me, BRUCE BARTLETT, State Attorney for the Sixth Judicial Circuit of Florida, in and for Pinellas County, or his duly designated Assistant State Attorney, who being first duly sworn, says that the allegations as set forth in the foregoing information are based upon facts that have been sworn to as true, and which if true, would constitute the offense therein charged; hence this information is filed in good faith in instituting this prosecution, and that he has received testimony under oath from the material witness or witnesses for the offense.

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this JAN 28 2025 by D.R. Ellis, who is personally known to me and who did take an oath.

[Signature]
Assistant State Attorney for the Sixth Judicial Circuit of the State of Florida, Prosecuting for said State

[Signature]
NOTARY PUBLIC

OT24-314228 NAF24-02217-I I:BG|0924GN22



OK VAC
12-18-24

COUNTY COURT OR CIRCUIT COURT - CRIMINAL DIVISION
PINELLAS COUNTY, FLORIDA

STATE OF FLORIDA :
V. : WITNESS AFFIDAVIT
WILLIAM YOVIC :
PID# 3259535 :

BEFORE ME, A NOTARY PUBLIC, Margaret Kennedy, who, being first duly sworn, deposes and says that the above-named defendant committed the offense charged and the facts and circumstances showing probable cause to believe same are as follows:

Your Affiant is a Financial Investigator with the State of Florida, Department of Revenue. Your Affiant has conducted an investigation of Clearwater Motorcoaches, Inc. ("the business"), an open business that engages in retail sales, repairs, and storage of motorcoaches, located in Pinellas County, Clearwater, Florida. During the investigation, through the acquisition of documentary evidence, and by WILLIAM YOVIC's own admission, your Affiant found that for the periods of December 2022, February 2023, May 2023, July 2023, and January 2024, WILLIAM YOVIC (W/M DOB: 08/16/1956) collected and failed to remit \$105,542.03 in sales tax to the State of Florida Department of Revenue, thereby depriving the State of Florida of sales tax revenue, in violation of Florida Statute 212.15(2)(d).

Your Affiant reviewed the Department's System for Unified Taxation, which indicated that the business is registered with the Florida Department of Revenue as a corporation. The business address listed on the account is 4455 Ulmerton Road, Clearwater, FL 33762, Pinellas County. Your Affiant learned that the business

was assigned a business partner number and is required to file monthly sales and use tax returns with the Florida Department of Revenue. The System for Unified Taxation documents the history of the account.

As the designated custodian of records for Department of Revenue criminal cases, your Affiant obtained and certified a copy of the business' Florida Business Tax Application from the Department of Revenue's System for Unified Taxation ("the application"). The application revealed that the business is engaged in the retail sales, service, and storage of motorcoaches. Your Affiant saw that the application identifies WILLIAM YOVIC as president. The declaration and signature line bears the name of WILLIAM YOVIC as president who also acknowledged thereon, he understands that it is a criminal offense to not timely file a tax return to the Department.

Your Affiant reviewed the records of the Florida Department of State and found the business Clearwater Motorcoaches, Inc. is registered with the Secretary of State as an active corporation. The business was incorporated on June 18, 2020. The address is listed as 4455 Ulmerton Road, Clearwater, FL 33762. WILLIAM YOVIC is listed as President and Director.

The Florida Department of Highway Safety and Motor Vehicles ("DHSMV") is charged with licensing the premises that sell motor vehicles. Your Affiant reviewed the license number issued for Clearwater Motorcoaches, Inc., and determined the license number is RU1132809/1. The DHSMV application shows that the business address is 4455 Ulmerton Road, Clearwater, FL 33762. Your Affiant

WILLIAM YOVIC

reviewed the DHSMV application and subsequent renewals which showed that WILLIAM YOVIC is listed as the president of the business. The DHSMV application and subsequent renewals bear the notarized signature of WILLIAM YOVIC.

On January 10, 2024, your Affiant conducted an interview with WILLIAM YOVIC at the business location of 4455 Ulmerton Road, Clearwater, FL 33762. Also present was another Department of Revenue investigator, Lindsay Tindell. WILLIAM YOVIC provided your Affiant with his Florida Driver's license as identification. WILLIAM YOVIC stated to your Affiant that he is the sole officer of Clearwater Motorcoaches, Inc. WILLIAM YOVIC stated to your Affiant that the business banks at Bank of America and he has check writing authority on the account. WILLIAM YOVIC also stated to your Affiant that the business accepts all methods of payment including cash, check, wire transfer and credit card. WILLIAM YOVIC told your Affiant that the business records are kept on site at the business and can be accessed by the User ID and password by his bookkeeper, who keeps the QuickBooks records for the business. WILLIAM YOVIC told your Affiant that his accountant files the sales tax returns on his behalf after he is given the figures from QuickBooks. WILLIAM YOVIC told your Affiant that the business uses a point of sale system called ShopMonkey and that sales tax is stated separately on the receipt. WILLIAM YOVIC stated that he understands sales tax money collected from customers belongs to the State of Florida upon collection and that he knows that it is his legal and statutorily imposed duty to properly collect, report, and remit sales tax collected from customers. WILLIAM

WILLIAM YOVIC

YOVIC stated that he makes the decisions on what bills are paid and takes full responsibility. When asked what happened to the sales tax money WILLIAM YOVIC stated that the sales tax monies were used to run the business and that he intended to pay the sales taxes due with the profit he would obtain from the sale of one of his mammography coaches. WILLIAM YOVIC stated if needed, he would take out a loan to repay the State the sales tax due. WILLIAM YOVIC also added that he lost a substantial amount of profit due to an alleged scheme to defraud by two of his prior employees.

On August 9, 2024, your Affiant spoke telephonically with J.R., the landlord of the property located at 4455 Ulmerton Road, Clearwater, FL 33762 who advised that WILLIAM YOVIC signed the rental agreement on behalf of Clearwater Motorcoaches, Inc. as the president of the business. J.R. also stated that rent is due monthly from WILLIAM YOVIC and is often late.

On August 7, 2024, I interviewed C.S., a former employee of Clearwater Motorcoaches, Inc at her attorney's office located at 250 N Belcher Rd, Clearwater, FL 33765. Also present was another Department of Revenue Investigator Lindsay Tindell. C.S. provided your Affiant with her driver's license for identification. C.S. told your Affiant that WILLIAM YOVIC is the owner of Clearwater Motorcoaches, Inc. C.S further stated to your Affiant that WILLIAM YOVIC is the decision maker for the business. C.S stated that she assisted with uploading the invoices to enable the bookkeeper to update the QuickBooks records and ShopMonkey invoices. C.S. additionally told your Affiant that she had no access to anything

WILLIAM YOVIC

related to the sales tax account but did confirm the sales tax was stated separately on the invoices billed out to the customers through ShopMonkey. C.S. stated that the bookkeeper and accountant assist WILLIAM YOVIC in record keeping and filing of the sales tax returns, but that WILLIAM YOVIC directs when to pay the sales tax due. C.S. further told your Affiant that they had a group text going between herself, department heads, the bookkeeper, and WILLIAM YOVIC. This group text would collectively notify WILLIAM YOVIC what funds were coming in so that he could instruct the accountant and bookkeeper on when and what bills would be paid. C.S. told your Affiant that sometimes if the money wasn't available, WILLIAM YOVIC would say not to pay the sales tax.

On August 22, 2024, your Affiant spoke with R.M., a current employee of Clearwater Motorcoaches, Inc. R.M. stated that WILLIAM YOVIC is the person who hired him. R.M. further stated that WILLIAM YOVIC is the owner and decision maker. R.M. told your Affiant that WILLIAM YOVIC uses a Point of Sale system called ShopMonkey. R.M. stated WILLIAM YOVIC is in control of the business and making the decisions. R.M. told your Affiant, "Bill is running the business into the ground".

On August 16, 2024, your Affiant received the QuickBooks business records via email voluntarily from WILLIAM YOVIC's bookkeeper B.H. for the period December 2022 through June 2024. The records showed the amounts of sales tax collected on behalf of the business.

A review of the Department's System for Unified Taxation indicated that Department of Revenue specialists made multiple

WILLIAM YOVIC

contacts with WILLIAM YOVIC to resolve the company's sales tax delinquencies and secure WILLIAM YOVIC's voluntary compliance. These contacts were memorialized in comments made by the revenue specialists and entered into the Department's System for Unified Taxation.

In addition to the revenue specialists' documented comments, I obtained a statement from Elsa Sailors, a revenue specialist assigned to this account. Elsa Sailors reviewed the account and told your Affiant that Clearwater Motorcoaches, Inc. failed to remit sales and use tax monies collected from its customers for various periods in 2022, 2023 and 2024. Per Elsa Sailors, from December 2022 through January 2024 various attempts were made to bring Clearwater Motorcoaches, Inc. into compliance, but all efforts failed. Numerous collection letters identifying the tax liabilities were sent, telephone contacts were made, and notices of the filing of tax warrants against Clearwater Motorcoaches, Inc. sales tax account were sent. Elsa Sailors reviewed the account and confirmed the business was open and operating. Elsa Sailors told your Affiant that she also found that when asked if he had all the sales tax money, WILLIAM YOVIC said he will get everything paid. WILLIAM YOVIC made multiple promises to pay to Elsa Sailors but failed to do so. Elsa Sailors told your Affiant that, on November 17, 2023, she warned WILLIAM YOVIC that per 212.15 F.S., sales tax is the property of the state at the time of collection and failure to remit when due is considered theft of state funds.

WILLIAM YOVIC

Your Affiant also reviewed the Florida Department of Revenue records, which revealed that WILLIAM YOVIC filed sales tax returns with partial remittance for May 2023 and July 2023, and filed sales tax returns for December 2022, February 2023, and January 2024 without remittance. As the designated custodian of records, your Affiant obtained and certified copies of the returns from the Department of Revenue's System for Unified Taxation database. These returns and payments demonstrate that WILLIAM YOVIC was aware of his legal responsibility to collect, report and remit the sales tax collections of Clearwater Motorcoaches, Inc. Moreover, these returns and payments demonstrate WILLIAM YOVIC's knowledge of the sales and sales tax collection amounts listed on these returns.

In addition, your Affiant reviewed Department of Revenue records that showed WILLIAM YOVIC did not pay all the taxes due for the periods of December 2022, February 2023, May 2023, July 2023, and January 2024.

As the designated custodian of records for the Department of Revenue regarding this criminal case, your Affiant provided a certified statement indicating that "after a diligent search of Department's records, I do not find where Clearwater Motorcoaches, Inc., Business Partner #6052415, has remitted Sales and Use Tax payments to the Department of Revenue for the periods of December 2022, February 2023, May 2023, July 2023, and January 2024." A Notice of Final Assessment was asserted on these delinquencies and tax warrants were filed with the clerk of the court, Pinellas County, Florida.

WILLIAM YOVIC

Your Affiant reviewed the QuickBooks reports for the business, which indicated that for the periods of December 2022, February 2023, May 2023, July 2023, and January 2024, Clearwater Motorcoaches, Inc. collected \$111,522.55 in sales tax from retail sales, service, and storage of motorcoaches. Your Affiant compared these figures to records maintained by the Florida Department of Revenue which revealed that \$5,980.52 in sales tax was remitted to the Department of Revenue during the same time period. As a result, your Affiant determined that a total of \$105,542.03 was collected and not remitted to the Florida Department of Revenue as was required by law. This comparison indicated that WILLIAM YOVIC, while acting in his capacity as an agent of the State, reported but failed to remit \$105,542.03 in state sales tax during the periods of December 2022, February 2023, May 2023, July 2023, and January 2024.

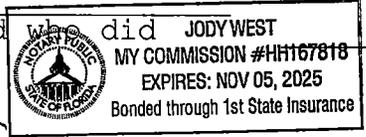
A subpoena was obtained for the business bank records from the Office of the State Attorney, 6th Judicial Circuit. Signature cards, bank statements, cancelled checks, and deposits were subpoenaed from Bank of America, N.A. in the name of Clearwater Motorcoaches, Inc. Your Affiant reviewed these documents which showed that WILLIAM YOVIC is a signatory on the account, and he exercised that authority. The bank records for the period December 2022 through January 2024 show that WILLIAM YOVIC had enough funds in the account to pay the Department of Revenue the taxes due.

WILLIAM YOVIC

WHEREFORE, your Affiant respectfully requests that this Honorable Court issue a capias for the arrest of WILLIAM YOVIC, so that he may be made to answer to the charge of Theft of State Funds, pursuant to Florida Statute 212.15(2)(d).

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this 6 day of Jan, 2025 by Jody West who is personally known to me or has produced as identification and take an oath.

Margaret Kennedy
AFFIANT



Jody West
NOTARY PUBLIC

11351 Ulmerton Rd #220
AFFIANT'S ADDRESS
Largo, FL 33778
727-588-6845
AFFIANT'S TELEPHONE NUMBER

County Court or Circuit Court -
Criminal Division, Pinellas County, Florida NAF24-02217-I I-BG*/1125hr4

FINDING OF PROBABLE CAUSE

I, Christina have reviewed this affidavit and do find there is probable cause to hold and bind over for trial the defendant named in this affidavit.

Clerk of this Court is hereby directed to ISSUE CAPIAS for arrest of Defendant

WILLIAM YOVIC

Defendant is to be admitted to Bail in the sum of \$ 25,000.00 including surcharge

Other conditions of release:

Christina
Circuit/County Judge

Christina
JUDGE
1/29/2025
DATE

WILLIAM YOVIC

PERSONAL DATA INFORMATION SHEET

ALL INFORMATION MUST BE PROVIDED BY THE INVESTIGATING OFFICER I

*Note: Starred lines are required for computer warrant entries. *FCIC System (local) **NCIC System

* Defendant's Full Name:

Yovic, William Charles

* Alias:

Bill Yovic

* SSN:

* SID #:

Last Known Address:

8824 Skymaster Dr, New Port Richey, FL 34654

Place of Employment:

(company)

(business address)

*DOB:

08/16/1956

*SEX:

Male

*RACE:

Caucasian

FINGERPRINTS AVAILABLE: YES NO

**HT: 6'3"

**WT:

**HAIR:

I EYES:

OTHER FEATURES: (BEARD, MARKS, SCARS, TATTOOS)

Per FCIRule 3.121 attach photo -FacesNXT preferred!

Originating Source of PHOTO:

FacesNXT Record #

Data Source:

FL DL # DAVID Photo confirmed
accurate by:

Other State DL #
State

Other Photo Source #

NO PHOTO AVAILABLE — Explanation For No Photo:

Place photo here

*AGENCY: Florida Department of Revenue

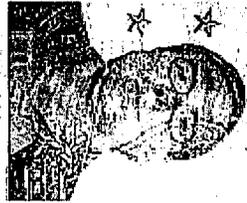
OFFENSE NUMBER:

*INVESTIGATING OFFICER:

Margaret A Kennedy



P<USAKOVTC<WILLIAM<



TINIA
PASSPORT
PASAPORTE
WILLIAM
KUSKAKOVTCHIK
UNITED STATES
OF AMERICA
DOB: 27 NOV 21
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