



THE UNITED STATES
DEPARTMENT of JUSTICE

United States Attorney's Office
District of Oregon

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**Two Utah Men Charged with Conspiring to Defraud the IRS and the
Small Business Administration of \$5.5 Million**

A Third Conspirator in Oregon Pleaded Guilty to Conspiracy on May 13, 2026

PORTLAND, Ore.—A federal grand jury in Portland returned an indictment on Tuesday charging two Provo, Utah, men with conspiring to steal over \$5.5 million from the Internal Revenue Service (IRS) and the Small Business Administration (SBA) through a fictitious payroll and bank fraud scheme. A third defendant previously pleaded guilty.

David Starling, 61, and Benjamin Young, 39, were charged with conspiring to defraud the United States. Young was also charged with twelve counts of wire fraud.

Adam Starling, 55, of Sherwood, Oregon, the brother of David Starling, pleaded guilty to conspiring to defraud the United States.

According to court documents, the defendants owned or controlled eight companies. In 2020 and 2021, they falsely listed several family members as employees of their companies, including their spouses and children. For example, Young's minor children were listed as employees of five of the companies owned or controlled by the defendants. The three created false tax documents on which they fraudulently reported to the IRS that they had paid more than \$4 million in wages to these employees. They also submitted false tax documents to support claims for COVID-19 relief benefits offered through the IRS and the SBA in 2020 and 2021 to help businesses and employees affected by the pandemic. They fraudulently obtained \$3 million in tax credits, and \$200,000 in Payroll Protection Loans, which were also forgiven based on false statements.

Young purchased commercial space in a building located in Provo where his employer was located. The purchase price was \$3.5 million. To fund the purchase, Young used proceeds from the COVID-benefit scheme, as well as other funds he allegedly embezzled from his employer.

According to the Indictment, after Young acquired the commercial property, he attempted to repay his employer the funds he had embezzled by fabricating documents with David Starling, making it appear that David Starling had loaned Young \$2.5 million for the purchase of the commercial property. Relying on the fabricated documents, Young's bank loan request was approved for \$2.5 million and it was secured by the SBA. Once the loan was funded, Young squandered most of it on unsuccessful options trading, the purchase of a condominium for his relatives, and to fund the false payroll scheme.

On November 21, 2025, the United States Attorney's Office for the District of Oregon filed a [civil forfeiture action](#), alleging that the commercial space and condominium purchased by Young were forfeitable assets due to the fraud. That action is pending.

David Starling and Young are expected to make their initial appearance in federal court on July 31, 2026. If convicted of conspiring to defraud the United States, David Starling and Young face a maximum sentence of five years in federal prison, three years of supervised release, and a fine of \$250,000. If convicted of wire fraud, Young faces a maximum sentence of 20 years in federal prison, three years of supervised release, and a fine of \$250,000.

Adam Starling faces a maximum sentence of five years in prison, three years of supervised release, and a fine of \$250,000. He will be sentenced on August 26, 2026, before a U.S. district court judge.

U.S. Attorney Scott E. Bradford for the District of Oregon made the announcement.

This case is being investigated by the IRS Criminal Investigation and the SBA Office of Inspector General. Assistant U.S. Attorneys Christopher Cardani and Meredith Bateman are prosecuting the case.

On April 7, the Department of Justice announced the creation of the National Fraud Enforcement Division. The core mission of the Fraud Division is to zealously investigate and prosecute those who steal or fraudulently misuse taxpayer dollars. Department of Justice efforts to combat fraud support President Trump's Task Force to Eliminate Fraud, a whole-of-government effort chaired by Vice President J.D. Vance to eliminate fraud, waste, and abuse within Federal benefit programs.

An indictment is only an accusation of a crime, and a defendant is presumed innocent unless and until proven guilty.

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