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CLERK, U.S. DISTRICT COURT  
EASTERN DISTRICT OF CALIFORNIA  
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8 IN THE UNITED STATES DISTRICT COURT  
9 FOR THE EASTERN DISTRICT OF CALIFORNIA

10  
11 UNITED STATES OF AMERICA, ) CASE NO: 09 CR 00588 LJO  
12 )  
Plaintiff, ) VIOLATIONS: 18 U.S.C. § 286 -  
13 v. ) Conspiracy to Defraud the  
Government with Respect to  
14 BRIAN VINCENT STRETCH, and ) Claims; 18 U.S.C. §§ 287 and 2  
SARAH RENEE GREER ) - False Claims Against the  
15 ) United States and Aiding and  
Defendants. ) Abetting (7 counts); 18 U.S.C.  
16 ) § 371 - Conspiracy; 18 U.S.C.  
§§ 1341 and 2 - Mail Fraud and  
Aiding and Abetting (3 counts)

17  
18 I N D I C T M E N T

19  
20  
21 COUNT ONE: [18 U.S.C. § 286 - Conspiracy to Defraud the Government  
With Respect to Claims]

22 The Grand Jury charges:

23 BRIAN VINCENT STRETCH, and  
24 SARAH RENEE GREER,

25 defendants herein, as follows:

26 I. CONSPIRACY

27 1. Beginning on a date not known to the Grand Jury, but no  
28 later than on or about March 1, 2006, and continuing until on or about

1 March 28, 2007, in the State and Eastern District of California, and  
2 elsewhere, defendants BRIAN VINCENT STRETCH and SARAH RENEE GREER,  
3 knowingly and intentionally agreed, combined and conspired with each  
4 other (and with others both known and unknown to the Grand Jury) to  
5 defraud the United States, and a department or agency thereof, by  
6 filing false, fictitious, and fraudulent individual income tax returns  
7 with the Internal Revenue Service, which returns sought refunds to  
8 which the defendants were not entitled.

9 II. MANNER AND MEANS OF THE CONSPIRACY

10 2. In furtherance of the conspiracy, defendants BRIAN VINCENT  
11 STRETCH and SARAH RENEE GREER, employed, among others, the following  
12 ways and means:

13 A. The defendants caused to be prepared individual income tax  
14 returns in the name of defendant SARAH RENEE GREER, which tax returns  
15 contained false and fictitious information concerning defendant SARAH  
16 RENEE GREER's income and distributions from Pensions, Annuities,  
17 Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.,  
18 and federal tax withholdings on that income and on those  
19 distributions.

20 B. The defendants caused the individual income tax returns to  
21 be signed by defendant SARAH RENEE GREER, and caused them to be filed  
22 with the Internal Revenue Service electronically.

23 C. The defendants included a return address on the false,  
24 fictitious and fraudulent tax returns that consisted of 2739 Carmel  
25 Ct., Atwater, CA 95301.

26 D. The defendants obtained a U.S. Treasury Department tax  
27 refund check payable to defendant SARAH RENEE GREER, and caused such  
28 check to be deposited into a bank account shared by defendants SARAH

1 RENEE GREER and BRIAN VINCENT STRETCH.

2 III. OVERT ACTS

3 3. In furtherance of that conspiracy and to effect the object  
4 thereof, defendants BRIAN VINCENT STRETCH and SARAH RENEE GREER  
5 performed the following overt acts in the State and Eastern District  
6 of California and elsewhere:

7 A. In or about 2006, defendants BRIAN VINCENT STRETCH and SARAH  
8 RENEE GREER arrived together at the H&R Block office at 915 Carpenter  
9 Road #35, Modesto, California, to have a 2005 Federal Individual  
10 Income Tax Return prepared for defendant SARAH RENEE GREER.

11 B. In or about 2006, defendants BRIAN VINCENT STRETCH and SARAH  
12 RENEE GREER presented to H&R Block a false, fictitious and fraudulent  
13 Form 1099-R for defendant SARAH RENEE GREER that purported to show she  
14 had received a gross distribution of \$210,875 in 2005 from Clown A  
15 Round Motorsports, Inc., and that federal income tax in the amount of  
16 \$42,175 had been withheld from that distribution.

17 C. In or about 2006, defendants BRIAN VINCENT STRETCH and SARAH  
18 RENEE GREER presented to H&R Block a false, fictitious and fraudulent  
19 Form 1099-R for defendant SARAH RENEE GREER that purported to show she  
20 had received a gross distribution of \$295,000 in 2005 from The Focus  
21 Group, and that federal income tax in the amount of \$59,000 had been  
22 withheld from that distribution.

23 D. On or about February 27, 2006, defendant SARAH RENEE GREER  
24 signed a U.S. Individual Income Tax Declaration for an IRS e-file  
25 Return Form 8453 for the tax year 2005 in her own name.

26 E. On or about March 28, 2006, defendant SARAH RENEE GREER  
27 caused to be deposited a U.S. Treasury tax refund check in the amount  
28 of \$102,152.00 payable to Sarah R Greer, into an account at Guaranty

1 Bank.

2 F. In or about 2007, defendant BRIAN VINCENT STRETCH presented  
3 to H&R Block a false, fictitious and fraudulent Form 1099-R for  
4 defendant SARAH RENEE GREER that purported to show she had received a  
5 gross distribution of \$89,322.06 from Audiophile Studios Employee  
6 Retirement System, and that federal income tax in the amount of  
7 \$17,864.42 had been withheld from that distribution.

8 G. In or about 2007, defendant BRIAN VINCENT STRETCH presented  
9 to H&R Block a false, fictitious and fraudulent Form 1099-R for  
10 defendant SARAH RENEE GREER that purported to show she had received a  
11 gross distribution of \$876,493.11 from The Focus Group Savings Plan,  
12 and that federal income tax in the amount of \$175,298.62 had been  
13 withheld from that distribution.

14 H. In or about 2007, defendant BRIAN VINCENT STRETCH presented  
15 to H&R Block a false, fictitious and fraudulent Form 1099-R for  
16 defendant SARAH RENEE GREER that purported to show she had received a  
17 gross distribution of \$237,886.79 from Klown A Round Motorsports, Inc.  
18 PRS Savings Plan B, and that federal income tax in the amount of  
19 \$47,577.36 had been withheld from that distribution.

20 I. In or about 2007, defendant BRIAN VINCENT STRETCH presented  
21 to H&R Block a false, fictitious and fraudulent Form W-2 for defendant  
22 SARAH RENEE GREER that purported to show she had received wages, tips,  
23 and other compensation of \$137,850 from Audiophile Studios, and that  
24 federal income tax in the amount of \$10,201.00 had been withheld from  
25 that compensation.

26 J. On or about March 27, 2007, defendant SARAH RENEE GREER  
27 signed a U.S. Individual Income Tax Declaration for an IRS e-file  
28 Return Form 8453 for the tax year 2006 in her own name.

1 All in violation of Title 18, United States Code, Section 286.

2 COUNTS TWO THROUGH EIGHT: [18 U.S.C. § 287 and 2 - False Claims  
3 Against the United States and Aiding and  
4 Abetting]

4 The Grand Jury further charges:

5 Defendants herein described below, as follows:

6 4. Paragraphs 1 through and including 3, inclusive of Count  
7 One, above, are fully incorporated by reference as though fully set  
8 forth herein.

9 5. On or about each of the dates listed below, in the State and  
10 Eastern District of California and elsewhere, the defendants, as  
11 described below, presented to the Internal Revenue Service, a  
12 department and agency of the United States, a claim against the United  
13 States for payment, specifically, a U.S. individual income tax return  
14 for the corresponding tax year listed below, in the names of the  
15 persons listed below, claiming an income tax refund in the approximate  
16 amount listed below, knowing each such claim to be false, fictitious,  
17 and fraudulent in whole or in part:

18 **BRIAN VINCENT STRETCH**

19		Date of	Tax	Refund	
20	<u>Count</u>	<u>Presentation</u>	<u>Year</u>	<u>Claimed</u>	<u>Names on Return</u>
21	2	3/29/2005	2004	\$35,795	Brian Stretch
22	3	3/1/2006	2005	\$100,407	Brian Stretch
23	4	3/28/2007	2006	\$171,805	Brian Stretch
24	5	2/9/2007	2006	\$56,045	Dustin Vanderhoof
25	6	3/30/2007	2006	\$184,973	Michael Person

26 **BRIAN VINCENT STRETCH and SARAH RENEE GREER**

27	7	3/1/2006	2005	\$102,152	Sarah Greer
28	8	3/23/2007	2006	\$233,283	Sarah Greer

1 All in violation of Title 18, United States Code, Sections 287  
2 and 2.

3 COUNT NINE: [18 U.S.C. § 371 - Conspiracy]

4 The Grand Jury further charges:

5 BRIAN VINCENT STRETCH, and  
6 SARAH RENEE GREER,

7 defendants herein, as follows:

8 I. INTRODUCTION

9 6. During the course of this conspiracy and scheme to defraud,  
10 the defendants committed the following acts and other acts themselves  
11 and/or through the acts of agents of the defendants.

12 7. At all relevant times, the Franchise Tax Board ("FTB")  
13 administers the State of California's Personal Income Tax program. The  
14 FTB is located in Sacramento, California, within the State and Eastern  
15 District of California.

16 II. CONSPIRACY/SCHEME TO DEFRAUD

17 8. Beginning at a date unknown to the grand jury but no later  
18 than on or about February 27, 2006, and continuing to on or about July  
19 17, 2006, in the Eastern District of California, and elsewhere, the  
20 defendants and others known and unknown to the grand jury knowingly  
21 combined, conspired, and agreed among themselves to engage and attempt  
22 to engage, and cause and aid and abet others to commit mail fraud, in  
23 violation of Title 18, United States Code, Section 1341.

24 III. MANNER AND MEANS OF THE CONSPIRACY/SCHEME TO DEFRAUD

25 9. In furtherance of the conspiracy and scheme to defraud,  
26 defendants BRIAN VINCENT STRETCH and SARAH RENEE GREER employed, among  
27 others, the following ways and means:

28 A. The defendants caused to be prepared an individual

1 California income tax return in the name of defendant SARAH RENEE  
2 GREER, which tax return contained false and fictitious information  
3 concerning defendant SARAH RENEE GREER's distributions from Pensions,  
4 Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance  
5 Contracts, etc., and California tax withholdings on those  
6 distributions.

7 B. The defendants caused the individual income tax returns to  
8 be signed by defendant SARAH RENEE GREER, and caused it to be filed  
9 with the FTB electronically.

10 C. The defendants included a return address on the false,  
11 fictitious and fraudulent tax returns that consisted of 2739 Carmel  
12 Ct., Atwater, CA 95301.

13 D. The defendants caused to be delivered by the United States  
14 mail a State of California income tax refund warrant for tax year  
15 2005, in the amount of \$49,186.00, mailed from the Office of the State  
16 Controller, Tax Relief and Refund Account, to Sarah R. Greer, 2739  
17 Carmel Court, Atwater, California.

18 III. OVERT ACTS

19 10. In furtherance of that conspiracy and to effect the object  
20 thereof, defendants BRIAN VINCENT STRETCH and SARAH RENEE GREER  
21 performed the following overt acts in the State and Eastern District  
22 of California:

23 A. In or about 2006, defendants BRIAN VINCENT STRETCH and SARAH  
24 RENEE GREER arrived together at the H&R Block office at 915 Carpenter  
25 Road #35, Modesto, California, to have a 2005 California Individual  
26 Income Tax Return prepared for defendant SARAH RENEE GREER.

27 B. In or about 2006, defendants BRIAN VINCENT STRETCH and SARAH  
28 RENEE GREER presented to H&R Block a false, fictitious and fraudulent

1 Form 1099-R for defendant SARAH RENEE GREER that purported to show she  
2 had received a gross distribution of \$210,875 in 2005 from Clown A  
3 Round Motorsports, Inc., and that California income tax in the amount  
4 of \$20,455 had been withheld from that distribution.

5 C. In or about 2006, defendants BRIAN VINCENT STRETCH and SARAH  
6 RENEE GREER presented to H&R Block a false, fictitious and fraudulent  
7 Form 1099-R for defendant SARAH RENEE GREER that purported to show she  
8 had received a gross distribution of \$295,000 in 2005 by The Focus  
9 Group, and that California income tax in the amount of \$28,615 had  
10 been withheld from that distribution.

11 D. On or about February 27, 2006, defendant SARAH RENEE GREER  
12 signed a California e-file Signature Authorization for Individuals  
13 Form 8879 for the tax year 2005 in her own name.

14 All in violation of Title 18, United States Code, Section 286.

15 COUNT TEN THROUGH TWELVE: [18 U.S.C. § 1341 and 2 - Mail Fraud and  
16 Aiding and Abetting]

17 The Grand Jury further charges:

18 Defendants herein described below, as follows:

19 11. Paragraphs 6 through and including 10, inclusive of Count  
20 Nine, above, are fully incorporated by reference as though fully set  
21 forth herein.

22 12. Beginning at a time unknown to the grand jury, but no later  
23 than on or about February 27, 2006, and continuing to on or about July  
24 17, 2006, in the Eastern District of California, and elsewhere, the  
25 defendants, as described below, executed a scheme and artifice to  
26 defraud the State of California Franchise Tax Board, and to aid and  
27 abet the same.

28 13. In furtherance of the scheme to defraud, defendant BRIAN

1 VINCENT STRETCH employed, among others, the following ways and means:

2 A. Defendant BRIAN VINCENT STRETCH caused to be prepared an  
3 individual California income tax return in his own name, which tax  
4 return contained false and fictitious information concerning defendant  
5 BRIAN VINCENT STRETCH's distributions from Pensions, Annuities,  
6 Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.,  
7 and California tax withholdings on those distributions.

8 B. Defendant BRIAN VINCENT STRETCH signed the individual income  
9 tax return and caused it to be filed with the FTB by mail.

10 C. Defendant BRIAN VINCENT STRETCH caused to be delivered by  
11 the United States mail a State of California income tax refund warrant  
12 for tax year 2005, in the amount of \$48,010.79, mailed from the Office  
13 of the State Controller, Tax Relief and Refund Account, to Brian  
14 Stretch, 1015 Fawn Court, Merced, California.

15 14. On or about the dates set forth below, in the Eastern  
16 District of California and elsewhere, for the purpose of executing the  
17 scheme and artifice to defraud, aiding and abetting and attempting to  
18 do so, the defendants, as described below, knowingly caused to be  
19 sent, delivered, and moved by the United States Postal Service sent  
20 and caused to be sent, on or about the dates set forth below, the  
21 following matters and things:

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27 //  
28 //

1 BRIAN VINCENT STRETCH

2	<u>Count</u>	<u>Date</u>	<u>Description, Sender and Receiver</u>
3	10	2/27/2006	California Resident Tax Return 2005 for Brian
4			Stretch, mailed to Franchise Tax Board, PO
			Box 942840, Sacramento, California 94240.
5	11	7/17/2006	State of California income tax refund warrant
6			for tax year 2005, in the amount of
7			\$48,010.79, mailed from the Office of the
8			State Controller, Tax Relief and Refund
			Account, to Brian Stretch, 1015 Fawn Court,
			Merced, California.

9 BRIAN VINCENT STRETCH and SARAH RENEE GREER

10	<u>Count</u>	<u>Date</u>	<u>Description, Sender and Receiver</u>
11	12	3/27/2006	State of California income tax refund warrant
12			for tax year 2005, in the amount of
13			\$49,186.00, mailed from the Office of the
14			State Controller, Tax Relief and Refund
			Account, to Sarah R. Greer, 2739 Carmel
			Court, Atwater, California.

15 All in violation of Title 18, United States Code, Sections 1341  
16 and 2.

19 A TRUE BILL.

20 **/s/ Signature on file w/AUSA**

21 \_\_\_\_\_  
22 FOREPERSON

23 Lawrence G. Brown  
24 United States Attorney

25 **Mark E. Cullers**  
26 BY: \_\_\_\_\_  
27 MARK E. CULLERS  
28 ASSISTANT U.S. ATTORNEY  
CHIEF, FRESNO OFFICE