UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Mag. No. 15-6124
	:	
v.	:	Hon. Steven C. Mannion
	:	
JHAN LUIS MEJIA MARCELINO, and ODANYS ORLANDO ROJAS, a/k/a "El Fuerte"	:	**AMENDED CRIMINAL COMPLAINT**

I, ~~Vernessa Medina~~ Jonathan Helmstetter, being duly sworn, state the following is true and correct to the best of my knowledge and belief:

SEE ATTACHMENT A

I further state that I am a Special Agent with the United States Postal Service Office of Inspector General and that this Complaint is based on the following facts:

SEE ATTACHMENT B

continued on the attached page and made a part hereof.

Special Agent ~~Vernessa Medina~~
~~U.S. Postal Service~~
~~Office of Inspector General~~
Jonathan Helmstetter
Internal Revenue Service
Criminal Investigation

Sworn to before me and subscribed in my presence,
on May 21, 2015, at Newark, New Jersey

Steven C. Mannion

HONORABLE STEVEN C. MANNION
UNITED STATES MAGISTRATE JUDGE

ATTACHMENT A

From between on or about January 31, 2014 through on or about November 22, 2014, in the District of New Jersey, and elsewhere, defendants

JHAN LUIS MEJIA MARCELINO, and
ODANYS ORLANDO ROJAS, a/k/a "El Fuerte"

did knowingly and intentionally conspire and agree with each other and with others to embezzle, steal, purloin, and knowingly convert to their use and the use of others, money of the United States, specifically United States Treasury checks, contrary to Title 18, United States Code, Section 641.

In violation of Title 18, United States Code, Section 371.

ATTACHMENT B

1. I, ~~Vernessa Medina~~ Jonathan Helmstetter, am a Special Agent with the ~~United States Postal Service Office of Inspector General.~~ Internal Revenue Service Criminal Investigation. I have knowledge of the following based upon both my review of the facts and discussions with other law enforcement personnel and others. Because this affidavit is being submitted for the sole purpose of establishing probable cause to support the issuance of a complaint, I have not included each and every fact known to the government concerning this matter. Where statements of others are set forth herein, these statements are related in substance and in part. Where I assert that an event took place on a particular date, I am asserting that it took place on or about the date alleged.

2. At all times relevant to this Complaint:

   a. The standard form used by United States citizens to file individual federal income tax returns was the Individual Income Tax Return Form 1040 ("Form 1040").

   b. Each Form 1040 filed with the IRS generally included the Preparer Tax Identification Number ("PTIN"), which is an identification number that all paid tax return preparers were required to use in order to electronically file Form 1040s with the IRS. A PTIN generally identifies those Form 1040s that were filed by a particular tax return preparer.

   c. United States employers prepared for each of their employees a Form W-2, Wage and Tax Statement ("Form W-2"), which was used to report wages paid to employees and the taxes withheld from them.

   d. On a Form 1040, taxpayers were required to report, among other things, their wages, withholdings, and applicable tax credits, in part by supplying the information contained in their Form W-2. Based on the information reported in Form 1040s, the United States Treasury Department ("U.S. Treasury") either required taxpayers to provide additional taxes or paid taxpayers with tax refunds.

e. The U.S. Treasury paid tax refunds in the form of checks, which were mailed to taxpayers (the "Treasury Checks"). The Treasury Checks were made payable to the taxpayers and included the mailing address provided by the taxpayer in his or her Form 1040.

Background on Stolen Identify Refund Fraud ("SIRF")

3. From my training and experience, I know that one common type of fraud committed against the United States government involves the use of stolen identities to commit tax refund fraud. This type of scheme is often referred to as a "Stolen Identity Refund Fraud" (or "SIRF") scheme. SIRF schemes generally share a number of hallmarks:

a. Perpetrators of SIRF schemes first obtain social security numbers and other personal identifying information from individuals, some of whom reside in the Commonwealth of Puerto Rico.[1]

b. SIRF perpetrators then use the fraudulently obtained information to complete and file Form 1040s and Form W-2s containing falsified wages earned, taxes withheld, and other data ("Fraudulent Form 1040s" and "Fraudulent W-2s"), always ensuring that the Fraudulent Form 1040s generate a tax refund Treasury Check ("Fraudulent Treasury Check").

c. The Fraudulent Treasury Checks are mailed by the U.S. Treasury to locations that SIRF perpetrators control or can access. In some instances, SIRF perpetrators bribe mail carriers to divert the Fraudulent Treasury Checks from the mail stream before delivery.

d. With the Fraudulent Treasury Checks now in hand, SIRF perpetrators generate cash proceeds. Certain SIRF perpetrators sell Fraudulent Treasury Checks at a discount

[1] Puerto Rican citizens are issued Social Security numbers, but are not required to pay federal income tax unless they derive income from United States-based companies or from the United States government. Therefore, Social Security numbers assigned to Puerto Ricans are a valuable commodity for SIRF perpetrators because these Social Security numbers are normally not already associated with a Form 1040.

to face value. In turn, the buyers then cash the Fraudulent Treasury Checks, either themselves or using straw account holders, by cashing checks at banks or check-cashing businesses, or by depositing checks into bank accounts. When cashing or depositing Fraudulent Treasury Checks, SIRF perpetrators often present false or fraudulent identification documents in the names of the "taxpayers" to ensure the checks are payable.

4. The multiple steps in a SIRF scheme often require the participation of numerous individuals, who usually occupy specific and distinct roles in the scheme.

Overview of Scheme

5. The current investigation has revealed that JHAN LUIS MEJIA MARCELINO ("MEJIA"), ODANYS ORLANDO ROJAS ("EL FUERTE") (collectively, the "Defendants"), and others were participants in a classic SIRF scheme. Based on the ongoing investigation, Defendants and others have obtained stolen identities that they used to file, and to assist in the filing of Fraudulent Form 1040s to generate Fraudulent Treasury Checks. From on or about January 31, 2014 through on or about November 22, 2014, the Defendants caused to be filed approximately 132 Fraudulent Form 1040s, claiming approximately $917,284 in false income tax returns, and causing approximately $14,520 in Fraudulent Treasury Checks to be issued directly from the U.S. Treasury.

6. According to a cooperating source ("CS") whose information has proven reliable in the past, EL FUERTE and MEJIA have an agreement with each other, and with others, to share stolen identities obtained by co-conspirators, to file Fraudulent Form 1040s with the IRS, and to cause Fraudulent Treasury Checks to be issued to addresses under the Defendants' control in New Jersey and elsewhere. According to the CS, EL FUERTE and MEJIA convert the Fraudulent Treasury Checks to their use by cashing them directly, or by selling them to other members of the conspiracy.

7. During the course of this investigation, law enforcement officers recovered a bag filled with identification documents and other personal identification information, all of which was determined by law enforcement to be stolen identity information (the "Stolen IDs"). Many of the Stolen IDs

belonged to victims located in New Jersey. Law enforcement has confirmed that a group of the Stolen IDs are connected to this SIRF scheme.

Investigation Into Fraudulent Form 1040s Filed By the Defendants

8. As part of the ongoing SIRF investigation, which has included, but is not limited to, witness interviews with the CS and others, law enforcement officers have connected each of the Defendants to an Instagram profile. As described below, on several occasions, the same Internet Protocol Address ("IP Address") used by each Defendant to access his Instagram account was used to file Fraudulent Form 1040s.

EL FUERTE

9. Specifically, on or about April 22, 2014, the IP Address 47.20.110.251 was used to electronically file approximately 73 Form 1040s (the "April 22 Returns"), claiming total tax returns of approximately $589,621. On or about April 22, 2014, the same IP Address used to file the April 22 Returns was used by EL FUERTE to access Instagram.

10. Moreover, one of the April 22 Returns was filed in the name of one of the Stolen IDs recovered during the course of this investigation.

11. Approximately 71 of the April 22 Returns were filed using a PTIN in the name of "DT."[2] Law enforcement agents have been unable to locate a legitimate individual or corporate tax preparer in the name of DT. Moreover, according to law enforcement, DT is believed to be a resident of Puerto Rico whose identity information was stolen in furtherance of the Defendants' conspiracy. According to the investigation, from on or about January 31, 2014 through on or about November 22, 2014, the same PTIN was used to file approximately 16,037 Form 1040s, claiming approximately $115,455,061 in tax refunds, and causing approximately $2,943,329 in U.S. Treasury refund checks to be issued. Approximately 405 of the Form 1040s filed using the DT PTIN were filed in the name of one of the Stolen IDs recovered during the course of this investigation.

12. Law enforcement agents have confirmed through this investigation and through multiple individuals whose names and other identifying information appear on the April 22 Returns that each of these Form 1040s is

[2] The full name of this potential victim has been abbreviated.

false. Law enforcement agents have also confirmed that each of the Form 1040s filed from January 31, 2014 through on or about November 22, 2014 using the DT PTIN were false.

MEJIA

13. On or about September 2, 2014, the IP Address 69.120.174.213 was used to electronically file approximately 59 Form 1040s (the "September 2 Returns"), claiming total tax returns of approximately $327,663. On or about September 2, 2014, the same IP Address used to file the September 2 Returns was used by MEJIA to access Instagram.

14. Each of the September 2 Returns were filed using a PTIN in the name of "MRV." Law enforcement agents have been unable to locate a legitimate individual or corporate tax preparer in the name of MRV. Moreover, according to law enforcement, MRV is believed to be a resident of Puerto Rico whose identity information was stolen in furtherance of the Defendants' conspiracy. According to the investigation, from on or about May 4, 2014 through on or about November 21, 2014, the same PTIN was used to file approximately 1,356 Form 1040s, claiming approximately $8,416,206 in tax refunds, and causing approximately $572,548 in U.S. Treasury refund checks to be issued. Approximately 9 of the Form 1040s filed using the MRV PTIN were filed in the name of one of the Stolen IDs recovered during the course of this investigation.

15. Law enforcement agents have confirmed through this investigation and through multiple individuals whose names and other identifying information appear on the September 2 Returns that each of these Form 1040s is false. Law enforcement agents have also confirmed that each of the Form 1040s filed from May 4, 2014 through on or about November 21, 2014 using the MRV PTIN were false.