



**U.S. Department of Justice**

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Eastern District of Michigan*

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**FOR IMMEDIATE RELEASE**  
**DETROIT, MICHIGAN**

United States Attorney Craig S. Morford and Acting Special Agent in Charge, Internal Revenue Service Criminal Investigation, Sandi Carter, announced that Linda Jean Taylor, 45, formerly of Westland, Michigan, and now residing in Inkster, Michigan, pleaded guilty to two counts of making and presenting false and fictitious claims to the Internal Revenue Service and three counts of identity theft. Her niece, Dwayna Allen, 27, formerly of Canton, Michigan and now residing in Inkster, Michigan, also pleaded guilty to three counts of aiding and abetting in the filing of false tax returns. The guilty pleas were entered before United States District Court Judge Avern Cohn.

According to court records, during 1999 and 2000, Ms. Taylor prepared 24 federal tax returns for 12 individuals that falsely listed dependants and non-existing businesses, totaling over \$61,000 in false claims. Ms. Taylor prepared some of these returns after Ms. Allen provided taxpayer information to her aunt. Ms. Taylor would create fictitious cleaning services, janitorial services and child care businesses so that a larger tax refund could be obtained. Ms. Allen's Canton, Michigan address was used in order to exercise control over the refund check once it was issued. When the checks were received, Ms. Allen would drive the taxpayer to a convenience store where the checks were cashed. A \$1,000 fee was collected at this time for Ms. Taylor's preparation of the false and fraudulent claims, some of which was split with

Ms. Allen.

Ms. Taylor also knowingly, without authorization, used the names and social security numbers of three other individuals who were also named "Linda Taylor," to file false and fictitious tax returns utilizing these means of identification with the Internal Revenue Service to obtain fraudulent tax refunds. Ms. Taylor admitted that she signed and cashed these IRS checks, keeping almost \$7,000 in tax refunds for her own use.

Ms. Carter states, "This investigation is an example of the havoc that an abusive return preparer can cause. When the IRS detects false returns, not only can the return preparer find themselves subject to criminal prosecutions, but the taxpayers can also be exposed to criminal actions, along with the responsibility to pay additional taxes, with interest and penalties."

Mr. Morford commended the special agents of the Internal Revenue Service Criminal Investigation for their work in these investigations. Assistant United States Attorney Karen M. Gibbs is prosecuting the Taylor investigation.