

Entered
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1 MELINDA HAAG (CABN 132612)
2 United States Attorney

FILED

AUG 16 2012

RICHARD W. WIEKING
CLERK U.S. DISTRICT COURT,
NORTHERN DISTRICT OF CALIFORNIA

E-filing

8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

CR 12 616

11 UNITED STATES OF AMERICA,)
12 Plaintiff,)
13 v.)
14 TONYA GILARD, EDRICK HARVEY,)
15 and TIERRE CRUMMIE,)
16 Defendants.)

No.

VIOLATIONS:
18 U.S.C. § 286 - Conspiracy to File False
Claims

YGR

OAKLAND VENUE

18 INDICTMENT

19 The Grand Jury charges:

20 COUNT ONE: (18 U.S.C. § 286 - Conspiracy to File False Claims)

21 1. Beginning in January 2009, and continuing until in or about April 2009, within
22 the Northern District of California and elsewhere, the defendants,

23 § TONYA GILARD,
24 EDRICK HARVEY, and
TIERRE CRUMMIE,

25 and others, both known and unknown to the Grand Jury, entered into an agreement, combination
26 and conspiracy to defraud the Internal Revenue Service ("IRS"), an agency of the United States,
27 by obtaining and aiding to obtain the payment and allowance of false, fictitious, and fraudulent
28 claims.

MANNER AND MEANS OF THE CONSPIRACY

1
2 2. TONYA GILARD (“GILARD”), EDRICK HARVEY (“HARVEY”), TIERRE
3 CRUMMIE (“CRUMMIE”), all residents of Pittsburg, California, during the conspiracy, and
4 others, both known and unknown to the Grand Jury, filed, or helped others file, false claims with
5 the IRS requesting refunds in their own names or in the names of others claiming fraudulent
6 refunds totaling \$688,687.

7 3. GILARD, HARVEY, CRUMMIE, or their co-conspirators procured the names
8 and identities of individual taxpayers through illegal means or by agreement with participants in
9 the scheme.

10 4. GILARD, HARVEY, CRUMMIE, or their co-conspirators electronically filed
11 with the IRS, or assisted in filing with the IRS, false federal income tax returns for these
12 taxpayers, which included false and fictitious claims for the first-time home buyer’s tax credit.

13 5. The false federal income tax returns filed by GILARD, HARVEY, CRUMMIE, or
14 their co-conspirators requested refunds from the IRS to which the taxpayers listed on the federal
15 income tax returns were not entitled.

16 6. As part of the scheme, GILARD, HARVEY, CRUMMIE, or their co-conspirators,
17 opened personal bank accounts and solicited personal bank account information from others.
18 GILARD, HARVEY, CRUMMIE, or their co-conspirators reported, or assisted in reporting, this
19 personal bank account information on the fraudulent federal income tax returns as the bank
20 account into which the fraudulent refunds from the IRS were to be deposited.

21 7. After a fraudulent refund was deposited into one of these accounts, GILARD,
22 HARVEY, CRUMMIE, or their co-conspirators agreed to divide the proceeds from the
23 fraudulent refund among themselves.

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

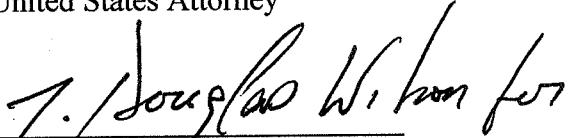
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A True Bill

FOREPERSON

Dated: 16/8/12

MELINDA HAAG
United States Attorney


MIRANDA KANE
Chief, Criminal Division

Approved as to Form

CHARLES PARKER
Special Assistant United States Attorney
Tax Division

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United States District Court
Northern District of California

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NORTHERN DISTRICT OF CALIFORNIA

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CRIMINAL COVER SHEET

Instructions: Effective January 3, 2012, this Criminal Cover Sheet must be completed and submitted, along with the Defendant Information Form, for each new criminal case. Please place this form on top of the Defendant Information Form.

Case Name:

USA v. TONYA GILARD, EDRICK HARVEY & TIERRE CRUMMIE

Case Number:

CR 12 YGR 616

Total Number of Defendants:

1 _____ 2-7 8 or more _____

Is This Case Under Seal?

Yes _____ No

Does this case involve ONLY charges under 8 U.S.C. § 1325 and/or 1326?

Yes _____ No

Venue (Per Crim. L.R. 18-1):

SF _____ OAK SJ _____

Is this a death-penalty-eligible RICO Act gang case?

Yes _____ No

Assigned AUSA (Lead Attorney):

THOMAS NEWMAN

Comments:

[Empty rectangular box for comments]

Date Submitted:

8/16/12

PRINT

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT

BY: COMPLAINT INFORMATION INDICTMENT
 SUPERSEDING

Name of District Court, and/or Judge/Magistrate Location
**NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION**

OFFENSE CHARGED

8 U.S.C. § 286 - Conspiracy to File
False Claims

- Petty
- Minor
- Misdemeanor
- Felony

PENALTY:

18 U.S.C. § 286 - 10 years prison, \$250,000 fine, 3 years supervised release, \$100 assessment

DEFENDANT - U.S.

TIERRE CRUMMIE

DISTRICT COURT NUMBER

CR 12 616 **YGR**

DEFENDANT

IS NOT IN CUSTODY

- 1) Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges
- 2) Is a Fugitive
- 3) Is on Bail or Release from (show District)

IS IN CUSTODY

- 4) On this charge
 - 5) On another conviction
 - 6) Awaiting trial on other charges } Fed'l State
- If answer to (6) is "Yes", show name of institution

Has detainer been filed? Yes } If "Yes" give date filed
 No

DATE OF ARREST Month/Day/Year

Or... if Arresting Agency & Warrant were not Month/Day/Year

DATE TRANSFERRED TO U.S. CUSTODY

This report amends AO 257 previously submitted

PROCEEDING

Name of Complainant Agency, or Person (&Title, if any)

INTERNAL REVENUE SERVICE

person is awaiting trial in another Federal or State Court, give name of court

this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District

this is a reprosecution of charges previously dismissed which were dismissed on motion of:

SHOW DOCKET NO.

U.S. Att'y Defense

this prosecution relates to a pending case involving this same defendant

MAGISTRATE CASE NO.

prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

Name and Office of Person
Furnishing Information on **MELINDA HAAG**
THIS FORM

U.S. Att'y Other U.S. Agency

Name of Asst. U.S. Att'y
(if assigned) **THOMAS NEWMAN, AUSA, Tax Division**

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:

SUMMONS NO PROCESS* WARRANT Bail Amount: _____

If Summons, complete following:

Arraignment Initial Appearance

Defendant Address: _____

**Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment*

Date/Time: _____

Before Judge: _____

Comments: _____

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- Felony

E-filing

PENALTY:

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DEFENDANT - U.S.

TONYA GILARD

DISTRICT COURT NUMBER

CR 12 616 YGR

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Name and Office of Person Furnishing Information on THIS FORM
MELINDA HAAG

U.S. Att'y Other U.S. Agency

Name of Asst. U.S. Att'y (if assigned)
THOMAS NEWMAN, AUSA, Tax Division

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WARRANT Bail Amount: _____

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- Felony

PENALTY:

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Name of District Court, and/or Judge/Magistrate Location
**NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION**

DEFENDANT - U.S.

EDRICK HARVEY

DISTRICT COURT NUMBER

CR 12 616 **YGR**

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