



## U.S. Department of Justice

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### **FORMER MARENGO RESIDENT CHARGED WITH FEDERAL TAX FRAUD**

ROCKFORD -- PATRICK J. FITZGERALD, United States Attorney for the Northern District of Illinois, and ALVIN PATTON, Special Agent-in-Charge of the Chicago Field Office of Internal Revenue Service Criminal Investigation Division, today made the following announcement:

**BRAIN MARVIN GAYE, GAY or GAYLORD** (also known as Brain M. Gaylord-Tousana and Jennifer A. Williams) (hereinafter "Gaye"), 46, formerly of Marengo, Illinois, was arrested today in Chicago on charges that she made false claims for an income tax refund against the United States and for aggravated identity theft.

According to the indictment, on January 6, 2010, Gaye filed three separate federal Individual Income Tax returns, one in the name of Brain M. Gaylord-Tousana and two in the name of separate deceased individuals in which Gaye falsely stated she was the representative of each deceased individual. Gaye is charged with falsely claiming on each return that estimated tax payments were made in 2009 of \$9,999,999 and claiming a refund in that amount, knowing she was not entitled to the refund. The indictment also charges that Gaye unlawfully used the Social Security Number of each deceased individual in making the false claim on each of those federal income tax refunds.

If convicted of the crimes charged in the indictment, Gaye faces a maximum sentence of up to 5 years imprisonment on each count of false tax returns, and a mandatory term of imprisonment of a consecutive 2 years to be served on each count of aggravated identity theft, and up to 3 years of supervised release following imprisonment. In addition, each count carries a fine of up to \$250,000. If convicted, Gaye's actual sentence will be determined by the United States District Court, guided by the United States Sentencing Guidelines.

Gaye appeared in Rockford federal court before United States Magistrate Judge P. Michael Mahoney today and was released on bond. Gaye is scheduled to appear again before Magistrate Mahoney on June 1, 2011 at 11:30 a.m.

Members of the public are reminded that an indictment is only a charge and is not evidence of guilt. The defendant is entitled to a fair trial at which the government has the burden of proving guilt beyond a reasonable doubt.

The case was investigated by the Rockford Office of the Internal Revenue Service Criminal Investigation Division, with the assistance of the United States Postal Inspection Service. The case is being prosecuted in federal court by Assistant United States Attorney SCOTT A. VERSEMAN.

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