

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

BILL OF INFORMATION FOR THEFT OF GOVERNMENT FUNDS

UNITED STATES OF AMERICA

* CRIMINAL NO.

v.

* SECTION:

TONYA NICHOLS

* VIOLATION: 18 U.S.C. §641

* * *

The United States Attorney charges that:

COUNT 1 - THEFT OF GOVERNMENT FUNDS

A. AT ALL MATERIAL TIMES HEREIN:

1. The Internal Revenue Service ("IRS") was an agency or department of the United States of America responsible for the collection of taxes, providing refunds to those who have overpaid their taxes, and tax law enforcement.

2. The defendant, **TONYA NICHOLS**, was a paid tax preparer authorized by the IRS. **NICHOLS** was assigned Preparer Tax Identification Number ("PTIN") P00286852 by the IRS, and she operated her tax preparation business under the name "Nichols and Dimes."

3. **NICHOLS** was hired in 2008 by Taxpayer A to assist in the preparation and filing of Taxpayer A's 2007 United States Individual Income Tax Return ("tax return").

4. On or about April 12, 2008, Taxpayer A filed his tax return with the assistance of the defendant, **TONYA NICHOLS**. The tax return indicated that a licensed tax preparer with PITN P00286852 had prepared Taxpayer A's tax return. The return indicated that any refund should be repaid electronically as a Refund Anticipation Loan ("RAL").

5. RALs are administered through Santa Barbara Bank and Trust ("SBBT"). The IRS exercises supervision and control over funds used by SBBT in the administration and disbursement of RALs.

5. After the IRS processed Taxpayer A's tax return, it determined that he was entitled to a refund. On or about July 18, 2008, SBBT issued an RAL refund check made payable to Taxpayer A via electronic mail (the "Check").

6. On or about July 21, 2008, the defendant, **TONYA NICHOLS**, printed the Check at her office, in the Eastern District of Louisiana. Soon thereafter, she endorsed it with Taxpayer A's false signature and "Nichols and Dimes," and deposited it into her personal checking account at a location in the Eastern District of Louisiana, for her own use and enjoyment.

7. At no point was the defendant, **TONYA NICHOLS**, ever authorized or approved to obtain, use, or deposit any refund made payable to Taxpayer A.

B. THE OFFENSE OF THEFT OF GOVERNMENT FUNDS

8. From on or about July 18, 2008, to on or about July 21, 2008, in the Eastern District of Louisiana, the defendant, **TONYA NICHOLS**, did knowingly steal, purloin, and convert to her own use money of the Internal Revenue Service, a department and agency of the United States, to which she knew she was not entitled, having a value of less than \$1,000.00; all in violation of Title 18, United States Code, Section 641.

NOTICE OF FORFEITURE

1. The allegations in this Bill of Information are realleged and incorporated by reference as though set forth fully herein for the purpose of alleging forfeiture to the United States of America pursuant to the provisions of Title 18, United States Code, Sections 641 and 981(a)(1)(C), made applicable through Title 28, United States Code, Section 2461(c).

2. As a result of the offenses alleged in Count 1, the defendant, **TONYA NICHOLS**, shall forfeit to the United States pursuant to Title 18, United States Code, Sections 641 and 981(a)(1)(C), made applicable through Title 28, United States Code, Section 2461, any and all property, real or personal, which constitutes or is derived from proceeds traceable to a violation of Title 18, United States Code, Section 641.

3. If any of the property subject to forfeiture pursuant to Paragraph 2 of this Notice of Forfeiture, as a result of any act or omission of the defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be subdivided without difficulty;


it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), to

seek forfeiture of any other property of said defendant up to the value of the above forfeitable property.

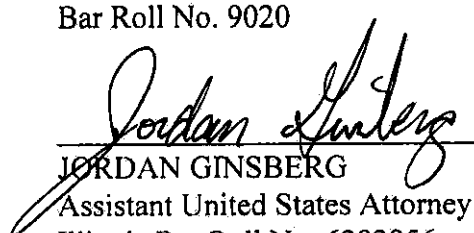
All in violation of Title 18, United States Code, Sections 641 and 981(a)(1)(C), made applicable through Title 28, United States Code, Section 2461.



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New Orleans, Louisiana
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