

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA

**FELONY**

**INDICTMENT FOR CONSPIRACY AND AIDING AND  
ASSISTING IN MAKING AND SUBSCRIBING A FALSE RETURN**

UNITED STATES OF AMERICA

\*

CRIMINAL DOCKET NO.

v.

\*

SECTION:

SHONDRELL CAMPBELL  
DEREK CAMPBELL

\*

VIOLATION: 18 U.S.C. § 2  
18 U.S.C. § 371  
26 U.S.C. §7206(2)

\*

\* \* \*

The Grand Jury charges that:

**COUNT 1**

**A. AT ALL TIMES MATERIAL HEREIN:**

1. The defendant, **SHONDRELL CAMPBELL** owned Unlimited Tax Service, a tax preparation business located in LaPlace, Louisiana. During the time the defendant operated Unlimited Tax Service, **SHONDRELL CAMPBELL** engaged and assisted in the preparation of false and fraudulent financial income tax returns.

2. The defendant, **DEREK CAMPBELL** was married to **SHONDRELL CAMPBELL** and assisted his wife in the tax preparation business.

3. On or about November 26, 2002, **SHONDRELL CAMPBELL**, doing business as Unlimited Tax Service, applied for and was granted an Electronic Filer's Identification Number (EFIN) 726605. A tax business obtains an EFIN in order to electronically prepare and transmit, via computer, tax returns to the Internal Revenue Service. An EFIN also allows a return preparer the ability to offer a variety of tax refund products including cashier's checks, pre-paid cash cards, or debit cards.

4. The defendant, **SHONDRELL CAMPBELL'S** EFIN was subsequently suspended by the Internal Revenue Service because she was filing fraudulent tax returns. The defendant, **SHONDRELL CAMPBELL** obtained another EFIN in other individuals' names in order to keep processing fraudulent returns.

5. The Internal Revenue Service is an agency of the Treasury Department of the United States of America responsible for administering and enforcing the tax laws of the United States, including the taxes paid into the treasury of the United States by its citizens.

#### **B. THE CONSPIRACY:**

From on or about a time unknown, but as early as January 1, 2004 to on or about April 15, 2005, in the Eastern District of Louisiana and elsewhere, the defendants, **SHONDRELL CAMPBELL** and **DEREK CAMPBELL** and others known and unknown to the Grand Jury, knowingly and willfully combined, conspired, and agreed with each other to willfully aide and assist in, and procure, counsel and advise the preparation and production to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, of taxpayer ST and RS for the tax

year for 2004: to wit, these returns were false and fraudulent to material matters pertaining to false entries as wages, income and dependency exemptions, in order to submit a false claim for a tax refund totaling approximately \$5,200.00; in violation of Title 26 United States Code, Section 7206(2).

**C. OVERT ACTS:**

In furtherance of the conspiracy and to achieve the objects thereof, the defendants, **SHONDRELL CAMPBELL** and **DEREK CAMPBELL**, and other known and unknown to the Grand Jury, committed the following overt acts, among others, in the Eastern District of Louisiana and elsewhere, at least one of the following overt acts among others:

1. Between on or about January 1, 2004 and continuing until on or around April 15, 2005, the defendant, **DEREK CAMPBELL**, approached certain individuals and purchased their names, dates of birth, and Social Security Numbers to be used on fraudulent tax returns.
2. Between on or about January 1, 2004 and continuing until on or around April 15, 2005, the defendant, **SHONDRELL CAMPBELL**, prepared and caused to be prepared false and fraudulent tax returns in the names of persons (taxpayers ST and RS) from whom defendant, **DEREK CAMPBELL**, had obtained names, dates of birth, and Social Security Numbers.
3. The fraudulent refunds were deposited directly into the bank account of defendant, **SHONDRELL CAMPBELL**, at First American Bank in LaPlace, Louisiana.

All in violation of Title 18 United States Code, Section 371.

COUNTS 2 -3

**AIDING AND ASSISTING BY SHONDRELL CAMPBELL  
AND DEREK CAMPBELL IN THE PREPARATION AND  
PRODUCTION OF FALSE AND FRAUDULENT TAX RETURNS**

1. On or about the dates herein set forth below, in the Eastern District of Louisiana and elsewhere, the defendants, **SHONDRELL CAMPBELL** and **DEREK CAMPBELL**, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of individual income tax returns, forms 1040, either individual or joint, for the tax payers in calendar years herein specified below which were false and fraudulent as to material matters. Specifically, the income tax returns were false and fraudulent in that they represented the said tax payers were entitled under the provisions of the Internal Revenue Laws to claim deductions for items hereinafter specified, whereas, as the defendants then and there well knew and believed, the said tax payers were not entitled to claim the deductions and said amounts, but of lesser amounts:

<b>Count</b>	<b>Date Filed</b>	<b>Tax Payer</b>	<b>Tax Year</b>	<b>False Items</b>	<b>Fraudulent Amount Claimed</b>
2	4-15-2005	ST	2004	wages, business income, and dependency exemptions	\$3,116.00
3	4-15-2005	RS	2004	wages, business income, and dependency exemptions	\$2,084.00
					<b>\$5,200.00</b>

In violation of Title 28 United States Code, Section 7206(2) and Title 18 United States Code, Section 2.

**COUNTS 4 -11**

**AIDING AND ASSISTING BY SHONDRELL CAMPBELL IN THE PREPARATION AND PRODUCTION OF FALSE AND FRAUDULENT TAX RETURNS**

1. On or about the dates herein set forth below, in the Eastern District of Louisiana and elsewhere, the defendant, **SHONDRELL CAMPBELL**, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of individual income tax returns, forms 1040, either individual or joint, for the tax payers in calendar years herein specified below which were false and fraudulent as to material matters. Specifically, the income tax returns were false and fraudulent in that they represented the said tax payers were entitled under the provisions of the Internal Revenue Laws to claim deductions for items hereinafter specified, whereas, as the defendants then and there well knew and believed, the said tax payers were not entitled to claim the deductions and said amounts, but of lesser amounts:

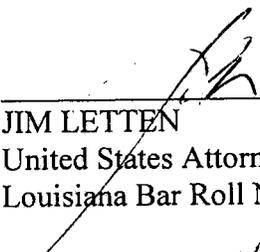
<b>Count</b>	<b>Date Filed</b>	<b>Tax Payer</b>	<b>Tax Year</b>	<b>False Items</b>	<b>Fraudulent Amount Claimed</b>
4	4-15-2005	SB	2004	dependency exemption and education credit	\$3,088.00
5	4-15-2005	DC & KC	2004	education credit and itemized deductions	\$2,656.00
6	4-15-2005	AE	2004	tuition and fees deductions and itemized deductions	\$5,330.00
7	4-15-2005	VM	2004	student loan interest and itemized deductions	\$6,615.00

8	4-15-2005	HM-A	2004	student loan interest, education credits and itemized deductions	\$2,055.00
9	4-15-2005	M & KS	2004	itemized deductions and education credits	\$4,104.00
10	4-15-2005	BY	2004	business income and dependency exemption	\$2,549.00
11	4-15-2005	PC	2004	wages, business income and dependency exemptions	\$2,890.00
					<b>\$34,487.00</b>

In violation of Title 26 United States Code Section 7206(2) and Title 18 United States Code, Section 2.

A TRUE BILL:

\_\_\_\_\_  
FOREPERSON

  
\_\_\_\_\_  
JIM LETTEN  
United States Attorney  
Louisiana Bar Roll Number 8517

  
\_\_\_\_\_  
JAN MASELLI MANN  
First Assistant U.S. Attorney  
Louisiana Bar Roll Number 9020

  
\_\_\_\_\_  
CARTER K. D. GUICE, JR.  
Assistant United States Attorney  
Louisiana Bar Roll Number 16771

New Orleans, Louisiana  
April 7, 2011