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U.S. DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA
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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

**BILL OF INFORMATION FOR MAKING FALSE CLAIMS TO
AN AGENCY OF THE UNITED STATES AND WIRE FRAUD**

UNITED STATES OF AMERICA

v.

DARVELL R. HALL

*

CRIMINAL NO.

*

SECTION:

*

VIOLATION: 18 U.S.C. §287

*

18 U.S.C. §1343

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18 U.S.C. §2

* * *

12-230
SECT. R MAG. 3

The United States Attorney charges that:

COUNT ONE - FALSE CLAIMS AGAINST THE UNITED STATES

A. AT ALL TIMES MATERIAL HEREIN:

1. The defendant, **DARVELL R. HALL** (hereinafter "**HALL**"), was a resident of New Orleans, Louisiana, within the Eastern District of Louisiana. **HALL** resided at 7558 Mercier Street, New Orleans, Louisiana 70128.

2. The Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury.

3. The IRS made available various tax credits or refunds for qualifying individuals. For example, Earned Income Tax Credit (EITC) is a refundable tax credit for low-income, working taxpayers; the amount of the credit is based on income, filing status, and the number of qualifying dependents. Legislation was passed which allowed taxpayers to claim a temporary refundable tax credit for tax years 2008, 2009, and 2010, the First Time Home Buyer's Credit (FTHBC). Beginning in 2008, the FTHBC allowed first-time home buyers to claim a tax credit for the qualifying purchase of a home that would serve as their primary residence.

4. As part of his practice, **HALL** used a computer to file tax returns electronically. **HALL'S** internet service provider was Cox Communications, and his Internet Protocol Address (IP) was 24.252.71.28. An IP address is a code which identifies a specific internet user. When tax returns are filed via the internet, the IRS logs the IP address used to file the return.

5. **HALL** prepared, and caused to be prepared, taxes for individuals located throughout the New Orleans metropolitan area without their knowledge or authorization. To do this, **HALL** obtained personal information, including the name, date of birth, and Social Security Number, of individuals without their knowledge or permission, and he used this information to file unauthorized tax returns in the names of these individuals. Many of these individuals were either minors or then in incarceration; the individuals did not know **HALL** and did not authorize **HALL** to prepare or file a tax return using their name or on their behalf.

6. **HALL** prepared and filed with the IRS, approximately forty-eight (48) United States Individual Income Tax Returns, Form 1040 ("tax return") from in or about March 2009 through in or about March 2011, in the Eastern District of Louisiana, without the knowledge or

authorization of the individuals, resulting in an attempted loss to the Government of approximately \$317,389.

7. When preparing these forty-eight (48) tax returns, **HALL** included a variety of false statements and information designed to qualify the returns for various credits and refunds, including filling in false dependent information and false income, onto the particular tax returns. By manipulating this information, the returns would qualify for the EITC. **HALL** would also frequently represent that the individuals for whom he was filing tax returns had purchased a home for the first time in the prior tax year, thus qualifying the individual to receive the FTHBC.

8. **HALL** arranged to have the refunds electronically deposited into bank accounts under his control. He neither informed the individuals for whom he was filing tax returns that he was filing such returns, nor shared any of the refund with the individuals.

B. MAKING FALSE CLAIMS TO AN AGENCY OF THE UNITED STATES:

On or about the date listed below, in the Eastern District of Louisiana, the defendant, **DARVELL R. HALL**, knowingly made and presented, and caused to be made and presented, to the Internal Revenue Service, an agency of the Department of the Treasury, claims upon and against the United States for payment, which he knew to be false, fictitious, and fraudulent, by preparing and causing to be prepared, and filing and causing to be filed, what purported to be federal income tax returns in the names of a minor, **Victim 1**, wherein said claim for an income tax refund for the amount listed below was made, knowing such claim to be false, fictitious, and fraudulent:

Count	Refund Year	False Claim	Date Filed
1	2008	\$7,394.00	March 30, 2009

All in violation of Title 18, United States Code, Sections 287 and 2.

COUNT TWO - WIRE FRAUD

A. AT ALL TIMES MATERIAL HEREIN:

The allegations contained in Section A, paragraphs 1 through 8 of Count 1 are realleged and incorporated by reference as if fully set forth herein.

B. THE SCHEME TO DEFRAUD:

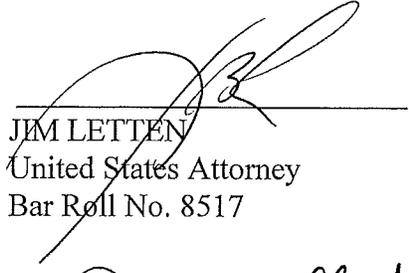
1. Beginning at a time unknown but prior to on or about April 18, 2009, and continuing until on or about May 1, 2009, in the Eastern District of Louisiana and elsewhere, the defendant, **DARVELL R. HALL**, did unlawfully, willfully, and knowingly devise and intend to devise a scheme and artifice to defraud the United States and to obtain money and property by means of false and fraudulent pretenses, representations, and promises, well knowing at the time, that the pretenses, representations, and promises would be and were false when they were made.

C. THE USE OF THE WIRES:

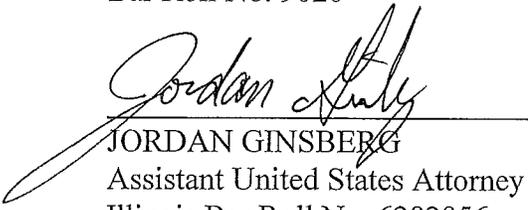
1. On or about the date listed below, in the Eastern District of Louisiana, the defendant, **DARVELL R. HALL**, for the purpose of executing and attempting to execute the aforesaid scheme and artifice to defraud and to obtain money and property, did knowingly and willfully transmit and cause to be transmitted between New Orleans, Louisiana, and Austin, Texas, by means of wire communications in interstate commerce, certain signs, signals, and sounds in the form of electronically transmitted fraudulent federal income tax returns in the name of **Victim 2**:

Count	Refund Year	False Claim	Date Filed
2	2008	\$7,894.00	April 18, 2009

All in violation of Title 18, United States Code, Sections 1343 and 2.


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New Orleans, Louisiana
July 12, 2012

