

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

**INDICTMENT FOR WIRE FRAUD
AND FALSE STATEMENTS ON AN INCOME TAX RETURN**

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|--------------------------|---|--------------------------|
| UNITED STATES OF AMERICA | * | CRIMINAL NO. |
| v. | * | SECTION: |
| NORMAN DUCRE | * | VIOLATION: 18 U.S.C. § 2 |
| JAMI DUCRE | * | 18 U.S.C. § 1343 |
| | * | 26 U.S.C. § 7206(1) |
| | * | |
| | * | |

The Grand Jury charges that:

COUNT 1
(WIRE FRAUD)

A. AT ALL TIMES MATERIAL HEREIN:

1. J & J Auto Brokers, LLC was a used car dealership located in Slidell, Louisiana, in the Eastern District of Louisiana.
2. J & J Auto Brokers, LLC was owned by defendant, **JAMI DUCRE**, and operated by defendants, **NORMAN DUCRE** and **JAMI DUCRE**.

B. THE SCHEME TO DEFRAUD

Beginning in or about January 2005 and continuing through on or about July 27, 2007, in the Eastern District of Louisiana and elsewhere, the defendants, **NORMAN DUCRE** and **JAMI DUCRE**, did knowingly and willfully devise and intend to devise a scheme and artifice to defraud the State of Louisiana and to obtain money and property by means of false and fraudulent pretenses, representations, and promises, and attempting to do so, by use of interstate wire transmissions.

It was further part of the scheme and artifice to defraud that the defendant, **JAMI DUCRE**, would furnish false and fraudulent monthly income and expense reports to their tax preparer, knowing full well that all cash sales were not reported on a monthly basis from on or about January 2005 through on or about July 27, 2007.

It was further part of the scheme and artifice to defraud that the defendant, **NORMAN DUCRE**, on a routine basis would fail to report cash sales made by J & J Auto Brokers, LLC and would further pocket the cash made from the illicit sales from on or about January 2005 through on or about July 27, 2007.

It was further part of the scheme and artifice to defraud that the fraudulent income reports, filed by both defendants, **JAMI DUCRE** and **NORMAN DUCRE**, did not include cash sales which were then used to prepare the fraudulent Louisiana 2006 tax forms which were filed in the state of Louisiana on or about July 27, 2007.

It was further part of the scheme and artifice to defraud the State of Louisiana of its lawful right to income tax proceeds that the defendants, **JAMI DUCRE** and **NORMAN DUCRE**, willfully and knowingly understated their income by approximately \$200,000.00 from J & J Auto Brokers, LLC by failing to report a large portion of cash automobile sales for the tax year 2006.

C. THE USE OF THE WIRE

On or about July 27, 2007, in the Eastern District of Louisiana and elsewhere, the defendants, **JAMI DUCRE** and **NORMAN DUCRE**, for the purpose of executing and attempting to execute the scheme and artifice to defraud, did knowingly transmit and cause to be transmitted by means of wire communications certain writings, signs, signals, and sounds, that is, the defendants, **JAMI DUCRE** and **NORMAN DUCRE**, transmitted by e-mail communication a false Louisiana State 2006 tax return from the State of Georgia to the State of Louisiana.

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

COUNT 2
(FALSE TAX RETURN)

The allegations contained in Sections A and B of Count One of this Indictment are realleged and incorporated by reference as fully set forth herein.

On or about the June 22, 2006, in the Eastern District of Louisiana and elsewhere, the defendants, **JAMI DUCRE** and **NORMAN DUCRE**, both then residents of St. Tammany Parish, Louisiana, did willfully make and subscribe a 2005 United States Individual Income Tax Return, Form 1040, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said income tax return **JAMI DUCRE** and **NORMAN DUCRE** did not believe to be true and correct as to every material matter. That the 2005 Tax Return Form 1040 states and contains an amount of \$52,602.00 on line seventeen (17), which said amount was intentionally underestimated by in excess of \$200,000.00, whereas, as the defendants, **JAMI DUCRE** and **NORMAN DUCRE**, well knew and believed, their income from J & J Auto Brokers, LLC was substantially in excess of the \$52,602.00 reported on line seventeen (17) of the return.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT 3
(FALSE TAX RETURN)

On or about July 26, 2007, in the Eastern District of Louisiana defendants, **JAMI DUCRE** and **NORMAN DUCRE**, both residents of St. Tammany Parish, Louisiana, did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2006, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said income tax return **JAMI DUCRE** and **NORMAN DUCRE** did not believe to be true and correct as to every material matter in that they reported on line seventeen of the form, that they had a total loss from an "S Corporation" of \$130,464.00 whereas, as they well knew and believed, their loss from J & J Auto Brokers, LLC was substantially below the \$130,464.00 reported on line seventeen (17) of the return.

All in violation of Title 26, United States Code, Section 7206(1).

NOTICE OF WIRE FRAUD FORFEITURE

1. The allegations of Count 1 of this Indictment 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 1343 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 of this Indictment, defendants, **JAIME DUCRE** and **NORMAN DUCRE**, shall forfeit to the United States pursuant to Title 18, United States Code, Sections 1343 and 981(a)(1)(c), made applicable through Title 28, United States Code, Section 2461(c), any and all property, real or personal, which constitutes or is derived from proceeds traceable to violations of Title 18, United States Code, Section 1343.

3. If any of the property subject to forfeiture, as a result of any act or omission of the defendants:

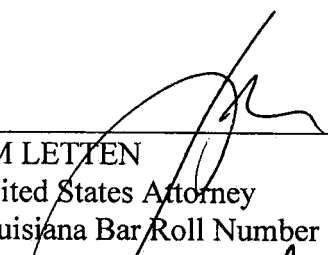
- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot 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 defendants up to the value of the above forfeitable property.


All in violation of Title 18, United States Code, Sections 1343 and Title 26, United States Code, Section 7206(1).

A TRUE BILL:

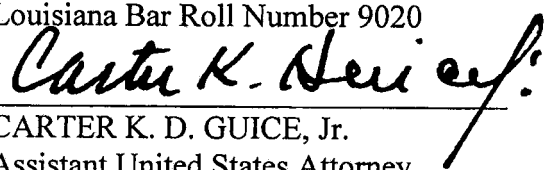
FOREPERSON



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New Orleans, Louisiana
June 15, 2012