2009R0408/JHY

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Criminal No. 12-
	:	
v.	:	26 U.S.C. §§ 7206(2) and 7206(1)
	:	
ALICIA T. BARNES	:	I N F O R M A T I O N

The defendant having waived in open court prosecution by indictment, the United States Attorney for the District of New Jersey charges:

COUNT 1

1. At all times relevant to this Information, defendant ALICIA T. BARNES was a resident of Irvington, New Jersey, and was both employed as a corrections officer at the New Jersey Department of Corrections and self-employed as a preparer of federal income tax returns.

2. At all times relevant to this Information, defendant ALICIA T. BARNES was the owner and operator of Just Taxes Unlimited, a tax return preparation business located at 194 Scotland Road, Orange, New Jersey.

3. At all times relevant to this Information, defendant ALICIA T. BARNES:

a. met with individual taxpayers at the office described in paragraph 2 of this Information to prepare their U.S. individual income tax returns;

b. prepared false U.S. individual income tax returns for her clients by fabricating and inflating itemized deductions on Schedule A of their returns, such as cash and non-cash charitable contributions and unreimbursed employee business expenses, such as vehicle mileage, meals and entertainment, and overnight travel expenses, in order to obtain refunds for her clients in amounts greater than that to which they were entitled; and

c. charged clients a fee for her tax preparation services, which ranged from $75 to $190 per return.

4. From in and around tax year 2006 through tax year 2008, approximately ninety-seven percent of the 3,100 U.S. individual income tax returns that defendant ALICIA T. BARNES prepared on behalf of her clients resulted in income tax refunds. Of those returns prepared by defendant ALICIA T. BARNES that resulted in refunds to clients, approximately 42 contained itemized deductions reported on Schedule A that were false, insofar as there was no basis to claim those deductions.

5. In particular, on or about February 12, 2009, defendant ALICIA T. BARNES prepared a 2008 U.S. Individual Income Tax Return, Form 1040, for her client, E.M. Schedule A of that return stated that E.M. was entitled to deductions for charitable contributions in the amount of approximately $10,000 and deductions for unreimbursed employee expenses in the amount of approximately $13,000. That return also stated that E.M. was owed a tax refund of approximately $7,000.

6. In reality, E.M. was not entitled to claim any of the income tax deductions or the tax refund described in

paragraph 5 of this Information on E.M.'s 2008 U.S. Individual Income Tax Return.

7. On or about February 12, 2009, in the District of New Jersey and elsewhere, defendant

ALICIA T. BARNES

knowingly and willfully did aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a 2008 U.S. Individual Income Tax Return, Form 1040, described in paragraph 5 of this Information, which was fraudulent and false as to material matters, as described in paragraph 6 of this Information, knowing that the return was false and fraudulent.

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

COUNT 2

1. The allegations set forth in paragraphs 1 through 6 of Count 1 of this Information are realleged as if set forth in full herein.

2. On or about January 16, 2009, defendant ALICIA T. BARNES signed, filed, and caused to be filed with the Internal Revenue Service a 2008 United States Individual Income Tax Return on her own behalf. That tax return did not include a Schedule C, and therefore failed to state the taxable income that defendant ALICIA T. BARNES had received through her employment as a tax preparer.

3. The tax return was signed by defendant ALICIA T. BARNES and contained a written declaration that it was signed under the penalties of perjury.

4. The tax return was not true and correct as to every material matter in that the return did not include approximately $100,000 in income defendant ALICIA T. BARNES received from her tax preparer business.

5. On or about January 16, 2009, in the District of New Jersey and elsewhere, defendant

ALICIA T. BARNES

knowingly and willfully did make and subscribe a 2008 United States Individual Income Tax Return, Form 1040, as described in paragraph 2 of this Information, which she did not believe to be true and correct as to every material matter, as described in paragraph 4 of this Information.

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

Paul J. Fishman

PAUL J. FISHMAN
United States Attorney

CASE NUMBER: 12-__________

United States District Court
District of New Jersey

UNITED STATES OF AMERICA

v.

ALICIA BARNES

INFORMATION FOR

26 U.S.C. §7206(1) and 26 U.S.C. § 7206(2)

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