

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

ORIGINAL

- - - - - x

UNITED STATES OF AMERICA : SEALED SUPERSEDING  
INDICTMENT

- v. - : S1 11 Cr. 827 (CM)

DOLORES TEJADA and :  
NORMA JIMENEZ, :

Defendants. :

- - - - - x

COUNT ONE

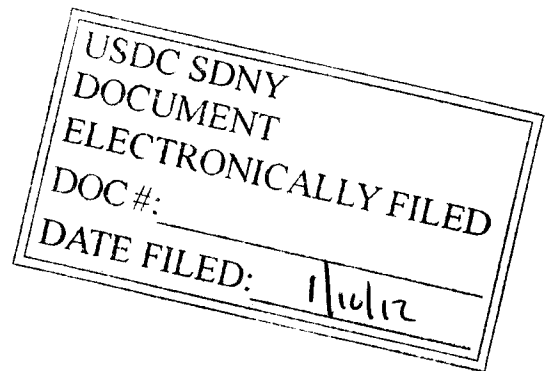
(Conspiracy)

The Grand Jury charges:

Background

1. At times relevant to this Indictment, DOLORES TEJADA and NORMA JIMENEZ, the defendants, ran separate businesses that offered tax preparation services in Manhattan. TEJADA operated a business located at 148 Post Avenue, Suite 202, New York, New York. From at least in or about tax years 2006 through 2010, TEJADA'S business operated under the name DT Multiservices ("DTM"). JIMENEZ operated a business located at 148 Post Avenue, Suite 210, New York, New York. From at least in or about tax years 2006 through 2010, JIMENEZ'S business operated under various names, including "Coastland Insurance" and "Coastland Tax Service" ("Coastland").

2. At times relevant to this Indictment, in her



capacity as a tax preparer with Coastland, NORMA JIMENEZ, the defendant, prepared and filed United States Individual Income Tax Returns, Forms 1040 (hereinafter "Forms 1040" or "tax returns") for clients of Coastland. She also prepared and filed tax returns for clients of DTM who were sent to her by DOLORES TEJADA, the defendant.

3. Pursuant to the Internal Revenue Code and attendant regulations, individuals generally are required annually to report their income, and any attendant tax obligations, on a Form 1040, which must be filed with the Internal Revenue Service ("IRS").

4. The Earned Income Tax Credit ("EITC") is a federal program extending income tax credit to lower-income workers based upon factors such as the amount of their earned income, the number of their dependent children, and their filing status as single, married, or head of household ("HOH"). A lower tax rate is applied to HOH Clients than to others who use the filing status of Single or Married Filing Separately. To qualify for the HOH status, a taxpayer must be unmarried or "considered unmarried" on the last day of the tax year and must have provided more than 50% of the support for at least one dependent. Clients who use HOH filing status are predominantly

single-parent households or Clients who are supporting an elderly parent.

5. At times relevant to this Indictment, in her capacity as a tax preparer at Coastland, NORMA JIMENEZ, the defendant, and others known and unknown, prepared, in return for fees, hundreds of Forms 1040 for individual clients ("Clients") located in Upper Manhattan and the Bronx. JIMENEZ caused certain of these returns to be filed electronically, and certain others to be sent through the mails. Certain of those returns claimed, on behalf of Clients, HOH status and entitlement to EITC.

Means and Methods of the Conspiracy

6. DOLORES TEJADA, the defendant, offered to sell to Clients the personal identification information of others so that the Clients could falsely claim "dependents" on their tax returns. In exchange for the sale and use of such personal identification in the preparation of the Client tax returns, TEJADA would charge the Clients a fee. TEJADA would thereafter bring Clients' tax information, including the personal identification of others, to NORMA JIMENEZ, the defendant.

7. When preparing Forms 1040 and any attached schedules and forms for many Clients, NORMA JIMENEZ, the

defendant, and others known and unknown, fraudulently obtained and provided personal identification information of others, and used that information to claim deductions and credits to which the Clients were not entitled. Among other things, JIMENEZ and others known and unknown, falsely claimed dependents on Clients' returns when in fact the Clients had no such dependents and, based on those dependents, falsely claimed HOH status on behalf of the Clients on such Clients' tax returns and falsely claimed EITC to which the Clients were not entitled. JIMENEZ, and others known and unknown, also falsely listed on Clients' returns purported child care providers when, in truth and fact, the individuals listed on such returns did not truly provide child care services for such Clients.

8. On other occasions, JIMENEZ prepared tax returns in the names of individuals without their knowledge or consent. The addresses JIMENEZ listed on these tax returns were United Parcel Service ("UPS") Store mailboxes maintained by TEJADA. As a result of the filing of those tax returns, tax refunds were sent to the UPS Store mailboxes maintained by TEJADA.

#### The Conspiracy

9. From at least in or about 2007 up to and including in or about 2011, in the Southern District of New York

and elsewhere, DOLORES TEJADA and NORMA JIMENEZ, the defendants, and others known and unknown, willfully and knowingly, did combine, conspire, confederate, and agree together and with others to defraud the United States and an agency thereof, to wit, the IRS of the United States Department of Treasury, and to commit an offense against the United States, to wit, to violate Title 26, United States Code, Section 7206(2).

Objects of the Conspiracy

10. It was a part and an object of the conspiracy that DOLORES TEJADA and NORMA JIMENEZ, the defendants, and others known and unknown, willfully and knowingly would and did defraud the United States of America and the IRS by impeding, impairing, defeating and obstructing the lawful governmental functions of the IRS in the ascertainment, evaluation, assessment, and collection of income taxes.

11. It was a part and an object of the conspiracy that DOLORES TEJADA and NORMA JIMENEZ, the defendants, and others known and unknown, willfully and knowingly would and did aid and assist in, and procure, counsel and advise the preparation and presentation under, and in connection with matters arising under, the internal revenue laws, of returns, claims and other documents, to wit, certain U.S. Individual

Income Tax Returns for the tax years 2006 through 2010, which were fraudulent and false as to material matters, in violation of Title 26, United States Code, Section 7206(2).

OVERT ACTS

12. In furtherance of the conspiracy and to effect the illegal objects thereof, DOLORES TEJADA and NORMA JIMENEZ, the defendants, and others known and unknown, committed and caused to be committed, in the Southern District of New York and elsewhere, the following overt acts, among others:

a. On numerous occasions from at least in or about 2007 up to and including in or about 2011, JIMENEZ prepared tax returns for Clients that falsely and fraudulently claimed that listed individuals were the Clients' dependents, when in fact those individuals were not the Clients' dependents.

b. On numerous occasions from at least in or about 2007 up to and including in or about 2011, JIMENEZ prepared tax returns for Clients that falsely and fraudulently claimed that listed individuals were the Clients' child care providers, when in fact those individuals were not the Clients' child care providers. JIMENEZ caused many such tax returns to be electronically, and many other such tax returns to be sent through the mails.

c. Between 2006 and 2009, TEJADA maintained several mailboxes at a UPS Store in New York, New York where tax refunds stemming from fraudulent tax returns were sent.

d. On numerous occasions from at least in or about 2007 up to and including in or about 2011, TEJADA sold Clients identifying information to be listed falsely as dependents and babysitters on the Clients' tax returns.

e. On or about March 11, 2009, TEJADA offered to sell personal identification information of other individuals to a specific Client (the "Buyer"), so that the Buyer could use the personal identification information when falsely identifying dependents and a child care provider on her tax return. TEJADA had the Buyer's tax return prepared by JIMENEZ using the same personal identification information even though the individuals listed on Buyer's tax return were not Buyer's dependents or child care provider.

f. On or about August 5, 2011, TEJADA instructed a Client to provide to the IRS false statements and false documentation concerning dependent and child care provider information the Client had purchased from TEJADA.

(Title 18, United States Code, Section 371.)

**COUNTS TWO THROUGH TWENTY-THREE**

(Aiding and Assisting in the Preparation of False and Fraudulent U.S. Individual Income Tax Returns)

The Grand Jury further charges:

13. The allegations in paragraphs 1 through 8 and 10 through 12 of this Indictment are repeated and realleged as though fully set forth herein.

14. On or about the dates set forth below, in the Southern District of New York and elsewhere, DOLORES TEJADA and NORMA JIMENEZ, the defendants, willfully and knowingly did aid and assist in, and procure, counsel, and advise the preparation and presentation under, and in connection with matters arising under, the internal revenue laws of the United States, of a return, affidavit, claim, and other document, to wit, United States Individual Income Tax Returns, Forms 1040, and accompanying Schedules and/or Forms, on behalf of individual Clients as set forth below, and for the tax years listed below, which returns, schedules and forms were fraudulent and false as to material matters, with respect to the matters set forth below:



Count	Taxpayer	Tax Year	Approx Date Return Filed or Signed	False Matter and/or Fraudulent Nature of Returns
2	Client 1	2007	30-Jan-2008	Entire return filed without client's knowledge or consent
3	Client 2	2008	21-Feb-2009	False dependent
4	Client 3	2006	24-Jan-2007	Entire return filed without client's knowledge or consent
5	Client 3	2007	17-Jan-2008	Entire return filed without client's knowledge or consent
6	Client 4	2006	28-Jul-2007	False dependent
7	Client 4	2007	15-Jan-2008	False dependent
8	Client 5	2006	18-Apr-2007	Entire return filed without client's knowledge or consent
9	Client 6	2008	21-Feb-2009	False dependent
10	Client 7	2008	21-Feb-2009	False dependent
11	Client 8	2007	16-Aug-2008	Entire return filed without client's knowledge or consent
12	Client 9	2008	7-Feb-2009	False dependent
13	Client 10	2008	19-Jan-2009	Entire return filed without client's knowledge or consent
14	Client 11	2008	19-Jan-2009	False dependent
15	Client 12	2007	1-Apr-2008	False dependent
16	Client 12	2008	1-May-2009	False dependent
17	Client 13	2006	18-Jan-2007	False income
18	Client 13	2007	24-Feb-2008	False income
19	Client 13	2008	27-Jan-2009	False income
20	Client 14	2008	14-Feb-2009	False dependent

Count	Taxpayer	Tax Year	Approx Date Return Filed or Signed	False Matter and/or Fraudulent Nature of Returns
21	Client 15	2007	11-Mar-2008	Entire return filed without client's knowledge or consent
22	Client 15	2008	19-Jan-2009	Entire return filed without client's knowledge or consent
23	Client 16	2008	14-Feb-2009	False dependent

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

**COUNTS TWENTY-FOUR THROUGH THIRTY**

(Aiding and Assisting in the Preparation of False and Fraudulent U.S. Individual Income Tax Returns)

The Grand Jury further charges:

15. The allegations in paragraphs 1 through 8 and 10 through 12 of this Indictment are repeated and realleged as though fully set forth herein.

16. On or about the dates set forth below, in the Southern District of New York and elsewhere, DOLORES TEJADA, the defendant, willfully, and knowingly did aid and assist in, and procure, counsel, and advise the preparation and presentation under, and in connection with matters arising under, the internal revenue laws of the United States, of a return, affidavit, claim, and other document, to wit, United States Individual Income Tax Returns, Forms 1040, and accompanying

Schedules and/or Forms, on behalf of individual Clients as set forth below, and for the tax years listed below, which returns, schedules and forms were fraudulent and false as to material matters, with respect to the matters set forth below:

Count	Taxpayer	Tax Year	Approx Date Return Signed	False Matter and/or Fraudulent Nature of Returns
24	Client 17	2008	12-Mar-2009	False dependent and false childcare provider
25	Client 18	2010	19-Feb-2011	False dependent
26	Client 19	2009	5-Feb-2010	False dependent
27	Client 19	2010	29-Jan-2011	False dependent
28	Client 20	2008	14-Feb-2009	False dependent and false child care provider
29	Client 20	2009	27-Jan-2010	False dependent and false child care provider
30	Client 20	2010	19-Feb-2011	False dependent and false child care provider

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

**COUNTS THIRTY-ONE THROUGH THIRTY-EIGHT**

(Aiding and Assisting in the Preparation of False and Fraudulent U.S. Individual Income Tax Returns)

The Grand Jury further charges:

17. The allegations in paragraphs 1 through 8 and 10 through 12 of this Indictment are repeated and realleged as though fully set forth herein.

18. On or about the dates set forth below, in the Southern District of New York and elsewhere, NORMA JIMENEZ, the defendant, willfully, and knowingly did aid and assist in, and procure, counsel, and advise the preparation and presentation under, and in connection with matters arising under, the internal revenue laws of the United States, of a return, affidavit, claim, and other document, to wit, United States Individual Income Tax Returns, Forms 1040, and accompanying Schedules and/or Forms, on behalf of individual Clients as set forth below, and for the tax years listed below, which returns, schedules and forms were fraudulent and false as to material matters, with respect to the matters set forth below:

Count	Taxpayer	Tax Year	Approx Date Return Signed	False Matter and/or Fraudulent Nature of Returns
31	Client 21	2007	4-Feb-2008	False childcare provider
32	Client 22	2006	18-Jan-2007	False income
33	Client 22	2007	14-Jan-2008	False income
34	Client 22	2008	19-Jan-2009	False income
35	Client 23	2008	14-Feb-2009	False dependent
36	Client 24	2008	14-Feb-2009	False dependent
37	Client 24	2009	20-Jan-2010	False dependent
38	Client 25	2008	14-Feb-2009	False dependent

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

COUNT THIRTY-NINE

(Aggravated Identity Theft)

The Grand Jury further charges:

19. The allegations in paragraphs 1 through 8 and 10 through 12 of this Indictment are repeated and realleged as though fully set forth herein.

20. From at least in or about 2007 up to and including in or about 2011, in the Southern District of New York and elsewhere, DOLORES TEJADA and NORMA JIMENEZ, the defendants, unlawfully, willfully, and knowingly did transfer, possess, and use, without lawful authority, a means of identification of another person, during and in relation to a felony violation enumerated in Title 18, United States Code, Section 1028A(c), to wit, TEJADA and JIMENEZ possessed, used and transferred names, Social Security numbers, Social Security cards, green cards and other personal identifying information of other persons, without lawful authority, during and in relation to the commission of wire and mail fraud, in violation of Title 18, United States Code, Sections 1343 and 1341.

(Title 18, United States Code, Section 1028A.)

COUNT FORTY

(Witness Tampering)

The Grand Jury further charges:

21. The allegations in paragraphs 1 through 8 and 10 through 12 of this Indictment are repeated and realleged as though fully set forth herein.

22. On or about August 5, 2011, in the Southern District of New York and elsewhere, DOLORES TEJADA, the defendant, knowingly did use intimidation, threaten, and corruptly persuade another person, and attempt to do so, and engage in misleading conduct toward another person, with intent to hinder, delay, and prevent the communication to a law enforcement officer of the United States of information relating to the commission and possible commission of a Federal offense, to wit, TEJADA told a former Client of her business to lie to federal investigators about information on his tax returns, and that if he did not lie, he would be deported.

(Title 18, United States Code, Section 1512(b)(3).)



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PREET BHARARA

United States Attorney

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

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DOLORES TEJADA and  
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INDICTMENT

S1 11 Cr. 827 (CM)

(18 U.S.C. §§ 371, 1028A, 1512,  
26 U.S.C. § 7206(2))

PREET BHARARA

United States Attorney.

person.

1/10/2012 - Filed Superseding Indictment. Arrest Warrants  
issued.

J. Fox  
USMJ