

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA	:	CRIMINAL NO. _____
v.	:	DATE FILED: _____
CHERYL SELBY	:	VIOLATIONS:
	:	26 U.S.C. § 7206(2) (aiding and assisting
		the preparation of false returns -- 1
		count)

INFORMATION

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times relevant to this information:

1. 1040S MADE EZ, LLC was a company based in Philadelphia that, among other things, engaged in the business of assisting individuals in preparing their federal income tax returns. T.J., an individual known to the United States Attorney, was the owner of 1040S MADE EZ.

2. Defendant CHERYL SELBY worked as a tax preparer for T.J. at 1040S MADE EZ at its offices located at 6127 W. Jefferson Street, Philadelphia, Pennsylvania 19151. Defendant SELBY received training on completing tax returns in compliance with federal income tax laws.

3. Defendant CHERYL SELBY prepared tax returns for individual clients to be filed with the Internal Revenue Service ("IRS"). For some of her clients, defendant SELBY knowingly and willfully filed with the IRS tax returns that contained materially false and fraudulent deductions, including fictitious and/or inflated Schedule A expenses, such as

charitable contributions and job-related expenses.

4. Defendant CHERYL SELBY included these materially false and fraudulent deductions on her 1040S MADE EZ clients' tax returns without the authorization of those clients. As a result of these fraudulent deductions, defendant SELBY's clients received more than \$30,000 in fraudulently inflated income tax refunds.

5. On or about the dates listed below, in the Eastern District of Pennsylvania, and elsewhere, defendant

CHERYL SELBY

willfully aided and assisted in, and advised the preparation and presentation to the Internal Revenue Service of, the following tax returns for tax year 2006, which were false and fraudulent as to material matters, in that, defendant SELBY falsely reported the itemized Schedule A deductions of the following taxpayers approximately as follows:

Date Return Filed	Taxpayer	Falsely Claimed Item	Amount Falsely Claimed	Tax Loss or Attempted Tax Loss
April 15, 2007	L.E.R. (Individual Return)	charitable contributions unreimbursed employee expenses	\$4,117; \$7,853	\$1,514
April 15, 2007	K.J. (Individual Return)	head of household; number of exemptions; earned income tax credit; additional child credit	\$2,400; \$13,200; \$2,890; \$1,695	\$6,334 (attempted)
April 15, 2007	A.T.W. (Individual Return)	charitable contributions; business and miscellaneous deductions	\$5,586; \$4,260	\$2,178
April 15, 2007	T.B. (Individual Return)	earned income tax credit;	\$2,545	\$2,545

April 15, 2007	R.S. (Individual Return)	charitable contributions; business and miscellaneous deductions	\$3,232; \$4,273	\$697
April 15, 2007	J.H. (Individual Return)	charitable contributions; business and miscellaneous deductions	\$6,950; \$9,304	\$2,974
April 15, 2007	J.J. (Individual Return)	charitable contributions; business and miscellaneous deductions	\$4,562; \$6,082	\$746
April 15, 2007	L.M. (Individual Return)	earned income tax credit; additional child credit	\$4,536; \$187	\$4,892
April 15, 2007	D.L.E. (Individual Return)	charitable contributions; business and miscellaneous deductions	\$5,970; \$9,540	\$1,950
April 15, 2007	G.B. (Individual Return)	charitable contributions; business and miscellaneous deductions	\$6,087; \$4,383	\$2,173
April 15, 2007	T.D.B. (Individual Return)	charitable contributions; business and miscellaneous deductions	\$4,471; \$5,225	\$1,455
April 15, 2007	Th.P. (Individual Return)	charitable contributions; business and miscellaneous deductions	\$3,820; \$4,322	\$1,222
April 15, 2007	C.L. (Individual Return)	charitable contributions; business and miscellaneous deductions	\$7,425; \$10,799	\$4,352
April 15, 2007	M.P. & L.B.P. (Joint Return)	charitable contributions; business and miscellaneous deductions	\$8,074; \$11,597	\$2,877

April 15, 2007	M.C. (Individual Return)	charitable contributions; business and miscellaneous deductions	\$5,544; \$2,280	\$1,177
April 15, 2007	R.G. & J.G. (Joint Return)	charitable contributions; business and miscellaneous deductions	\$7,154; \$7,231	\$1,597
April 15, 2007	S.B. (Individual Return)	charitable contributions; business and miscellaneous deductions; false educational expenses	\$7,455; \$8,273; \$2,000	\$6,067
April 15, 2007	V.A. & A.A. (Joint Return)	charitable contributions; business and miscellaneous deductions	\$7,327; \$5,720	\$4,615
April 15, 2007	N.A (Individual Return)	business and miscellaneous deductions	\$8,330	\$2,356
April 15, 2007	K.W.M. (Individual Return)	earned income tax credit	\$2,747	\$2,747
April 15, 2007	Je.B. (Individual Return)	business and miscellaneous deductions	\$6,271	\$1,575
May 16, 2007	Ja.B. (Individual Return)	charitable contributions; business and miscellaneous deductions	\$4,076; \$9.669	\$2,062
June 4, 2007	Ta.P (Individual Return)	earned income tax credit	\$3,996	\$3,996

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

MICHAEL L. LEVY

UNITED STATES ATTORNEY