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BROOKLYN OFFICE

JD:MM
F#:2017R01732

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

- - - - - X

UNITED STATES OF AMERICA

- against -

OYENIYI JAIYESIMI,

Defendant.

- - - - - X

THE GRAND JURY CHARGES:

INDICTMENT

Cr. No.

(T. 18, U.S.C., §§ 981(a)(1)(C), 1343,
1028A(a)(1), 1028A(b), 1028A(c)(5), 2
and 3551 et seq.; T. 21, U.S.C., § 853(p);
T. 26, U.S.C., § 7206(2); T. 28, U.S.C.,
§ 2461(c))

KORMAN, J.

KUO, M.J.

INTRODUCTION

At all times relevant to this Indictment, unless otherwise indicated:

1. The defendant OYENIYI JAIYESIMI was a resident of Springfield Gardens, New York.
2. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury, responsible for administering and enforcing the tax laws of the United States.
3. An individual who was a citizen or resident of the United States and earned income during a calendar year in excess of a threshold amount was obligated to file a U.S. Individual Income Tax Return, Form 1040 or 1040A ("Form 1040 or 1040A") with the IRS for that calendar year. A Form 1040 or 1040A was an annual income tax return filed with the IRS that reported income, exemptions, and deductions to determine the amount of tax owed or the amount to be refunded to the individual.

4. An individual taxpayer was required to report his or her Social Security number on a Form 1040 or 1040A. The Social Security number provided on the Form 1040 or 1040A was used by the IRS to track and record for each particular tax year whether an individual filed an income tax return and claimed and/or received a tax refund.

5. An Electronic Filing Identification Number (“EFIN”) was a unique, non-transferable identification number assigned by the IRS to an individual or company that had completed an IRS electronic filing application to become an authorized IRS electronic file provider, in order to provide electronic tax return filing services to clients.

6. To make it easier for taxpayers to file their tax returns, and to expedite the processing of tax refunds, the IRS implemented its E-file program, which permitted individuals to electronically transmit tax returns over the internet to the IRS. For those opting for the E-File program, an individual could file his or her annual Form 1040 or 1040A electronically using one of many commercial tax return preparation services or Electronic Return Originator (“ERO”) companies. After an individual’s federal income tax return was prepared by a tax return preparation service, the service typically electronically transmitted the tax return to the IRS through a secure electronic channel.

7. Personal Identifying Information (“PII”) was information that either alone or in combination with other information could be used to uniquely identify, contact, or locate a person. PII included, but was not limited to, names, addresses, Social Security numbers, and dates of birth.

8. A “means of identification” was any name or number that might be used, alone or in conjunction with any other information, to identify a specific individual, including a name, Social Security number, or date of birth.

9. The Earned Income Tax Credit (“EITC”) was a refundable federal income tax credit for low-to moderate-income working individuals and families. When the EITC exceeded the amount of taxes owed, it resulted in a tax refund to those who claimed and qualified for the credit. The amount of an individual’s EITC varied depending on, among other things, the individual’s earned income and whether the individual had a qualifying dependent or dependents.

10. In or about and between October 2008 and the date of this indictment, both dates being approximate and inclusive, the defendant OYENIYI JAIYESIMI owned and operated Pace Financial Services (“Pace Financial”), an unincorporated entity operating as a tax preparation business located on Springfield Lane in Springfield Gardens, New York.

11. On or about and between January 30, 2013 and April 2016, both dates being approximate and inclusive, the defendant OYENIYI JAIYESIMI, together with others, obtained the PII of individuals, including Individuals # 1 through # 9, whose identities are known to the Grand Jury, and used this PII to cause false Forms 1040 or 1040A to be prepared and filed with the IRS.

COUNTS ONE THROUGH NINE
(Wire Fraud)

12. The allegations contained in paragraphs one through 11 are realleged and incorporated as if fully set forth in this paragraph.

13. On or about and between January 9, 2009, and February 2, 2016, both dates being approximate and inclusive, within the Eastern District of New York and elsewhere, the defendant OYENIYI JAIYESIMI, together with others, did knowingly and intentionally devise a scheme and artifice to defraud the IRS, and to obtain money and property from the IRS by means of materially false and fraudulent pretenses, representations, and promises, and for the purpose of executing such scheme and artifice, transmit and cause to be transmitted writings, signs, signals and sounds by means of wire communication in interstate and foreign commerce, as described in the chart below:

COUNT	INDIVIDUAL	APPROXIMATE TRANSMISSION DATE	DESCRIPTION OF WIRE TRANSMISSION TO IRS
ONE	Individual # 1	January 30, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts
TWO	Individual # 2	February 1, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts
THREE	Individual # 3	February 9, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts
FOUR	Individual # 4	February 10, 2013	E-file transmission of 2012 Form 1040 from Pace Financial in New York to IRS in Massachusetts
FIVE	Individual # 5	February 6, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts
SIX	Individual # 6	January 31, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts
SEVEN	Individual # 7	February 15, 2015	E-file transmission of 2014 Form 1040 from Pace Financial in New York to IRS in Massachusetts
EIGHT	Individual # 8	February 7, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts

COUNT	INDIVIDUAL	APPROXIMATE TRANSMISSION DATE	DESCRIPTION OF WIRE TRANSMISSION TO IRS
NINE	Individual # 9	February 2, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts

(Title 18, United States Code, Sections 1343, 2 and 3551 et seq.)

COUNTS TEN THROUGH EIGHTEEN
(Aggravated Identity Theft)

14. The allegations in paragraphs one through 11 are realleged and incorporated as if fully set forth in this paragraph.

15. On or about the dates set forth below, within the Eastern District of New York and elsewhere, the defendant OYENIYI JAIYESIMI, together with others, during and in relation to the crimes charged in the Counts set forth below, did knowingly and intentionally transfer, possess, and use without lawful authority, one or more means of identification of other persons, to wit: the individuals set forth below, knowing the means of identification belonged to another person:

COUNT	INDIVIDUAL	RELATED COUNT	APPROXIMATE DATE	DESCRIPTION OF WIRE TRANSMISSION TO IRS
TEN	Individual # 1	ONE	January 30, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts
ELEVEN	Individual # 2	TWO	February 1, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts
TWELVE	Individual # 3	THREE	February 9, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts

COUNT	INDIVIDUAL	RELATED COUNT	APPROXIMATE DATE	DESCRIPTION OF WIRE TRANSMISSION TO IRS
THIRTEEN	Individual # 4	FOUR	February 10, 2013	E-file transmission of 2012 Form 1040 from Pace Financial in New York to IRS in Massachusetts
FOURTEEN	Individual # 5	FIVE	February 6, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts
FIFTEEN	Individual # 6	SIX	January 31, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts
SIXTEEN	Individual # 7	SEVEN	February 15, 2015	E-file transmission of 2014 Form 1040 from Pace Financial in New York to IRS in Massachusetts
SEVENTEEN	Individual # 8	EIGHT	February 7, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts
EIGHTEEN	Individual # 9	NINE	February 2, 2016	E-file transmission of 2015 Form 1040 from Pace Financial in New York to IRS in Massachusetts

(Title 18, United States Code, Sections 1028A(a)(1), 1028A(b), 1028A(c)(5), 2 and 3551 et seq.)

COUNTS NINETEEN THROUGH THIRTY-FIVE
(Aiding and Assisting in the Preparation of a False Tax Return)

16. The allegations in paragraphs one through 11 are realleged and incorporated as if fully set forth in this paragraph.

17. On or about the dates set forth below, within the Eastern District of New York and elsewhere, the defendant OYENIYI JAIYESIMI did willfully aid and assist in, and procure, counsel and advise the preparation and presentation under, and in connection with a

matter arising under, the internal revenue laws of returns, claims and other documents, to wit: Forms 1040 and 1040A and attached Schedules and Forms, for the taxpayers, individuals whose identities are known to the Grand Jury, and calendar years listed below, which returns, claims and other documents were false and fraudulent as to one or more material matters, in that Forms 1040 or Forms 1040A and attached Schedules and Forms claimed that these taxpayers were entitled under the provisions of the internal revenue laws to claim the deductions and credits set forth below, whereas, as JAIYESIMI then and there well knew and believed, said taxpayers were not entitled to claim the deductions and credits in the claimed amounts:

COUNT	TAXPAYER	TAX YEAR / FORM	APPROXIMATE FILING DATE	FALSE ITEMS
NINETEEN	Individual # 10	2013 Form 1040	May 2, 2014	a. Form 1040, Line 6(d), Total Number of Exemptions Claimed of 2 b. Form 1040, Line 42, Exemptions of \$7,800
TWENTY	Individual # 10	2013 Form 1040A	March 5, 2015	a. Form 1040A, Line 6(d), Total Number of Exemptions Claimed of 2 b. Form 1040A, Line 26, Exemptions of \$7,800
TWENTY- ONE	Individual # 10	2014 Form 1040	March 30, 2015	a. Form 1040, Line 6(d), Total Number of Exemptions Claimed of 2 b. Form 1040, Line 42, Exemptions of \$7,900
TWENTY- TWO	Individual # 11	2013 Form 1040	February 10, 2014	a. Form 1040, Line 6(d), Total Number of Exemptions Claimed of 2 b. Form 1040, Line 42, Exemptions of \$7,800

COUNT	TAXPAYER	TAX YEAR / FORM	APPROXIMATE FILING DATE	FALSE ITEMS
TWENTY-THREE	Individual # 11	2014 Form 1040A	February 10, 2015	a. Form 1040A, Line 6(d), Total Number of Exemptions Claimed of 3 b. Form 1040A, Line 26, Exemptions of \$11,850
TWENTY-FOUR	Individual # 11	2015 Form 1040A	January 31, 2016	a. Form 1040, Line 6(d), Total Number of Exemptions Claimed of 3 b. Form 1040, Line 26, Exemptions of \$12,000
TWENTY-FIVE	Individual # 12	2013 Form 1040A	February 12, 2014	a. Form 1040A, Line 6(d), Total Number of Exemptions Claimed of 2 b. Form 1040A, Line 26, Exemptions of \$7,800
TWENTY-SIX	Individual # 13	2013 Form 1040A	February 14, 2014	a. Form 1040A, Line 6(d), Total Number of Exemptions Claimed of 3 b. Form 1040A, Line 26, Exemptions of \$11,700
TWENTY-SEVEN	Individual # 13	2014 Form 1040A	February 14, 2015	a. Form 1040A, Line 6(d), Total Number of Exemptions Claimed of 3 b. Form 1040, Line 26, Exemptions of \$11,850
TWENTY-EIGHT	Individual # 14	2013 Form 1040A	February 18, 2014	a. Form 1040A, Line 6(d), Total Number of Exemptions Claimed of 3 b. Form 1040A, Line 26, Exemptions of \$11,700
TWENTY-NINE	Individual # 15	2013 Form 1040A	February 14, 2014	a. Form 1040A, Line 6(d), Total Number of Exemptions Claimed of 3 b. Form 1040A, Line 26, Exemptions of \$7,800

COUNT	TAXPAYER	TAX YEAR / FORM	APPROXIMATE FILING DATE	FALSE ITEMS
THIRTY	Individual # 15	2014 Form 1040A	February 8, 2015	a. Form 1040A, Line 6(d), Total Number of Exemptions Claimed of 3 b. Form 1040A, Line 26, Exemptions of \$7,900
THIRTY- ONE	Individual # 16	2014 Form 1040A	February 10, 2015	a. Form 1040, Line 6(d), Total Number of Exemptions Claimed of 2 b. Form 1040, Line 26, Exemptions of \$7,900
THIRTY- TWO	Individual # 16	2015 Form 1040	February 8, 2016	a. Form 1040, Line 6(d), Total Number of Exemptions Claimed of 3 b. Form 1040, Line 42, Exemptions of \$12,000
THIRTY- THREE	Individual # 17	2013 Form 1040A	February 12, 2014	a. Form 1040A, Line 6(d), Total Number of Exemptions Claimed of 3 b. Form 1040A, Line 26, Exemptions of \$11,700
THIRTY- FOUR	Individual # 17	2014 Form 1040	February 9, 2015	a. Form 1040, Line 6(d), Total Number of Exemptions Claimed of 3 b. Form 1040, Line 26, Exemptions of \$11,850
THIRTY- FIVE	Individual # 17	2015 Form 1040	February 6, 2016	a. Form 1040, Line 6(d), Total Number of Exemptions Claimed of 3 b. Form 1040, Line 26, Exemptions of \$12,000

(Title 26, United States Code, Section 7206(2); Title 18, United States Code,
Sections 2 and 3551 et seq.)

**CRIMINAL FORFEITURE ALLEGATION
AS TO COUNTS ONE THROUGH NINE**

18. The United States hereby gives notice to the defendant that, upon his conviction of any of the offenses charged in Counts One through Nine, the government will seek forfeiture, in accordance with Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c), which require any person convicted of any such offenses to forfeit any property, real or personal, constituting or derived from proceeds obtained directly or indirectly as a result of such offenses.

19. If any of the above-described forfeitable property, as a result of any act or omission of the defendant:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party;
- (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 divided

without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), to

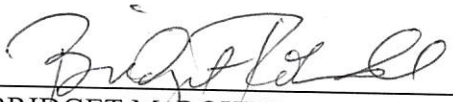
seek forfeiture of any other property of the defendant up to the value of the forfeitable property described in this forfeiture allegation.

(Title 18, United States Code, Section 981(a)(1)(C); Title 21, United States Code, Section 853(p); Title 28, United States Code, Section 2461(c))

A TRUE BILL



FOREPERSON



BRIDGET M. ROHDE
ACTING UNITED STATES ATTORNEY
EASTERN DISTRICT OF NEW YORK

