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IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

ALENA ALEYKINA,

Defendant.

CASE NO. 16-CR-0142-JAM

VIOLATIONS: 26 U.S.C. § 7206(1)—
SUBSCRIBING TO FALSE RETURNS
(6 COUNTS); 26 U.S.C. § 7212(a)—
CORRUPTLY ENDEAVOUR TO
IMPEDE THE ADMINISTRATION OF
THE INTERNAL REVENUE LAWS; 18
U.S.C. § 641—THEFT OF PUBLIC
MONEY OR PROPERTY; 18 U.S.C. §
1519—DESTRUCTION, ALTERATION,
OR FALSIFICATION OF RECORDS IN
FEDERAL INVESTIGATIONS

SACRAMENTO VENUE

SUPERSEDING INDICTMENT

The Grand Jury charges that:

INTRODUCTORY ALLEGATIONS

At all times relevant to this Indictment:

1. Defendant, ALENA ALEYKINA, resided in Sacramento, California.

1 2. Defendant, ALENA ALEYKINA, worked for Internal Revenue Service
2 Criminal Investigation ("IRS-CI") as a Special Agent from approximately 2006 to 2014.

3 3. Defendant ALENA ALEYKINA held a Masters of Business Administration
4 degree from Eastern Michigan University, and was a Certified Public Accountant in the
5 State of California.

6 4. The Internal Revenue Service ("IRS") was an agency of the United States.
7

8 COUNT ONE: [26 U.S.C. § 7206(1)—Subscribing to a False Tax Return]

9 5. The factual allegations in Paragraphs One through Four are realleged as
10 though set forth fully herein.

11 6. On or about October 25, 2010, in the Eastern District of California,

12 ALENA ALEYKINA,

13 defendant herein, willfully made and subscribed a 2009 U.S. Individual Income Tax
14 Return, Form 1040, which was verified by a written declaration that it was made under
15 the penalties of perjury and which she did not believe to be true and correct as to every
16 material matter. On that income tax return, which was filed with the IRS, defendant
17 ALEYKINA, among other false statements:

18 (1) claimed head of household filing status;

19 (2) claimed P.V. as her dependent child and N.A. and O.A. as her
20 dependents; and

21 (3) claimed a tuition and fees deduction of \$2,000, and claimed to have
22 paid \$2,000 in qualifying educational expenses on behalf of N.A.;

23 whereas, as she then and there knew, she was not entitled to claim head of household
24 filing status, P.V. was not her child and she was not entitled to claim P.V., N.A., or O.A. as
25 dependents, and she was not entitled to claim a \$2,000 tuition and fees deduction and did
26 not pay \$2,000 in qualifying educational expenses on behalf of N.A.

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

28 //

1 COUNT TWO: [26 U.S.C. § 7206(1)—Subscribing to a False Tax Return]

2 7. The factual allegations in Paragraphs One through Four are realleged as
3 though set forth fully herein.

4 8. On or about October 20, 2011, in the Eastern District of California,
5 ALENA ALEYKINA,
6 defendant herein, willfully made and subscribed a 2010 U.S. Individual Income Tax
7 Return, Form 1040, which was verified by a written declaration that it was made under
8 the penalties of perjury and which she did not believe to be true and correct as to every
9 material matter. On that income tax return, which was filed with the IRS, defendant
10 ALEYKINA, among other false statements:

- 11 (1) claimed head of household filing status;
12 (2) claimed N.A. as her dependent;
13 (3) claimed a \$16,603 loss from the National Real Estate Preservation
14 Trust; and
15 (4) claimed a tuition and fees deduction of \$2,000, and claimed to have
16 paid \$2,000 in qualifying educational expenses on behalf of N.A.;

17 whereas, as she then and there knew, she was not entitled to claim head of household
18 filing status, she was not entitled to claim N.A. as her dependent, she was not entitled to
19 claim a loss of \$16,603 from the National Real Estate Preservation Trust, and she was not
20 entitled to claim a \$2,000 tuition and fees deduction and did not pay \$2,000 in qualifying
21 educational expenses on behalf of N.A.

22 All in violation of Title 26, United States Code, Section 7206(1).
23

24 COUNT THREE: [26 U.S.C. § 7206(1)—Subscribing to a False Tax Return]

25 9. The factual allegations in Paragraphs One through Four are realleged as
26 though set forth fully herein.

27 10. On or about October 19, 2012, in the Eastern District of California,
28 ALENA ALEYKINA,

1 defendant herein, willfully made and subscribed a 2011 U.S. Individual Income Tax
2 Return, Form 1040, which was verified by a written declaration that it was made under
3 the penalties of perjury and which she did not believe to be true and correct as to every
4 material matter. On that income tax return, which was filed with the IRS, defendant
5 ALEYKINA, among other false statements:

- 6 (1) claimed head of household filing status; and
- 7 (2) claimed a \$25,000 loss from the National Real Estate Preservation
8 Trust;

9 whereas, as she then and there knew, she was not entitled to claim head of household
10 filing status and she was not entitled to claim a \$25,000 loss from the National Real
11 Estate Preservation Trust.

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

13
14 COUNT FOUR: [26 U.S.C. § 7206(1)—Subscribing to a False Tax Return]

15 11. The factual allegations in Paragraphs One through Four are realleged as
16 though set forth fully herein.

17 12. On or about October 31, 2011, in the Eastern District of California and
18 elsewhere,

19 ALENA ALEYKINA,

20 defendant herein, willfully made and subscribed a 2010 U.S. Income Tax Return for
21 Estates and Trusts, Form 1041, for the National Real Estate Preservation Trust, which
22 was verified by a written declaration that it was made under the penalties of perjury and
23 which she did not believe to be true and correct as to every material matter. On that
24 income tax return and its attachments, which were filed with the IRS, defendant
25 ALEYKINA, among other false statements:

- 26 (1) reported that the National Real Estate Preservation Trust received
27 \$600 in rents during calendar year 2010;

1 (2) claimed a negative income distribution deduction in the amount
2 of \$16,603; and

3 (3) claimed negative net rental real estate income in the amount of
4 \$16,603 on the Schedule K-1 (Form 1041) identifying ALEYKINA as
5 the beneficiary;

6 whereas, as she then and there knew, the National Real Estate Preservation Trust's
7 rental receipts in 2010 were greater than \$600, she was not entitled to claim an income
8 distribution deduction in the amount of negative \$16,603 on the trust income tax return,
9 and was not entitled to claim net rental real estate income in the amount of negative
10 \$16,603 on the Schedule K-1 (Form 1041) included with the trust income tax return.

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

12
13 COUNT FIVE: [26 U.S.C. § 7206(1)—Subscribing to a False Tax Return]

14 13. The factual allegations in Paragraphs One through Four are realleged as
15 though set forth fully herein.

16 14. On or about November 2, 2012, in the Eastern District of California and
17 elsewhere,

18 ALENA ALEYKINA,

19 defendant herein, willfully made and subscribed a 2011 U.S. Income Tax Return for
20 Estates and Trusts, Form 1041, for the National Real Estate Preservation Trust, which
21 was verified by a written declaration that it was made under the penalties of perjury and
22 which she did not believe to be true and correct as to every material matter. On that
23 income tax return and its attachments, which were filed with the IRS, defendant
24 ALEYKINA, among other false statements:

25 (1) reported that the National Real Estate Preservation Trust received
26 \$4,050 in rents during calendar year 2011;

27 (2) claimed a negative income distribution deduction in the amount
28 of \$25,000; and

1 (3) claimed negative net rental real estate income in the amount of
2 \$25,000 on the Schedule K-1 (Form 1041) identifying defendant
3 ALEYKINA as the beneficiary;

4 whereas, as she then and there knew, the National Real Estate Preservation Trust's
5 rental receipts in 2011 were greater than \$4,050, she was not entitled to claim an income
6 distribution deduction in the amount of negative \$25,000 on the trust income tax return,
7 and she was not entitled to claim net rental real estate income in the amount of negative
8 \$25,000 on the Schedule K-1 (Form 1041) included with the trust income tax return.

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

10
11 COUNT SIX: [26 U.S.C. § 7206(1)—Subscribing to a False Tax Return]

12 15. The factual allegations in Paragraphs One through Four are realleged as
13 though set forth fully herein.

14 16. On or about October 17, 2011, in the Eastern District of California and
15 elsewhere,

16 ALENA ALEYKINA,

17 defendant herein, willfully made and subscribed a 2010 U.S. Income Tax Return for
18 Estates and Trusts, Form 1041, for the Pelican Enterprises Trust, which was verified by a
19 written declaration that it was made under the penalties of perjury and which she did not
20 believe to be true and correct as to every material matter. On that income tax return and
21 its attachments, which were filed with the IRS, defendant ALEYKINA, among other false
22 statements:

23 (1) reported that Pelican Enterprises Trust paid wages in the amount
24 of \$18,171;

25 (2) claimed a negative income distribution deduction in the amount
26 of \$16,071; and

27 (3) claimed negative ordinary business income in the amount of \$16,071
28 on the Schedule K-1 (Form 1041) identifying R.H. as the beneficiary;

1 whereas, as she then and there knew, Pelican Enterprises Trust paid less in wages than
2 what she reported, she was not entitled to claim an income distribution deduction in the
3 amount of negative \$16,071, and she was not entitled to claim an ordinary business
4 income in the amount of negative \$16,071 on the Schedule K-1 (Form 1041) included with
5 the trust income tax return.

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

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8 COUNT SEVEN: [26 U.S.C. § 7212(a)—Corruptly Endeavour to Impede the
9 Administration of the Internal Revenue Laws]

10 17. The factual allegations in Paragraphs One through Four are realleged as
11 though set forth fully herein.

12 18. From on or before April 25, 2008, and continuing up to and through April 15,
13 2013, within the Eastern District of California and elsewhere,

14 ALENA ALEYKINA

15 defendant herein, corruptly endeavored to obstruct and impede the due administration of
16 the internal revenue laws.

17 19. During the above-described time period, the defendant endeavored to execute
18 the scheme to impede the due administration of the internal revenue laws by various
19 means, including the following:

- 20 (1) submitting false Forms W-7 on behalf of family members in order to
21 obtain IRS Individual Tax Identification Numbers;
- 22 (2) establishing and using trusts and at least one partnership, including
23 The AR Group Trust, North Pacific Investment Trust, National Real
24 Estate Preservation Trust, Pelican Enterprises Trust, and TA Comp;
- 25 (3) preparing materially false and fraudulent federal income tax returns
26 for herself, her family members, and for the trusts and partnership;
27 and

1 (4) making false representations to representatives of the Department of
2 the Treasury.

3 All in violation of Title 26, United States Code, Section 7212(a).

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5 COUNT EIGHT: [18 U.S.C. § 641—Theft of Public Money or Property]

6 20. The factual allegations in Paragraphs One through Four are realleged as
7 though set forth fully herein.

8 21. On or about August 15, 2011, in the Eastern District of California and
9 elsewhere,

10 ALENA ALEYKINA,

11 defendant herein, knowingly embezzled, stole, purloined, and converted to her use, public
12 money in an amount exceeding \$1,000, by fraudulently causing the IRS to issue IRS
13 Tuition Assistance Reimbursement payments to her, knowing that she was not entitled to
14 this money.

15 All in violation of Title 18, United States Code, Section 641.

16 COUNT NINE: [18 U.S.C. § 1519—Destruction, Alteration, or
17 Falsification of Records in Federal Investigations]

18 22. The factual allegations in Paragraphs One through Four are realleged as
19 though set forth fully herein.

20 23. On or about April 15, 2013, within the Eastern District of California and
21 elsewhere,

22 ALENA ALEYKINA,

23 defendant herein, knowingly altered, destroyed, concealed, covered up, and falsified at
24 least one record, document, or tangible object; that record, document, or tangible object
25 being stored on a government issued computer and government servers; with the intent to
26 impede, obstruct, and influence the investigation and proper administration of at least one
27 matter within the jurisdiction of a department or agency of the United States.

28 All in violation of Title 18, United States Code, Section 1519.

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A TRUE BILL

FOREPERSON

LORETTA E. LYNCH
United States Attorney General

BRIAN J. STRETCH
United States Attorney, Northern District of California



Barbara J. Valliere
Chief, Criminal Division
Northern District of California

Approved as to Form



Thomas Newman
Special Attorney to the United States Attorney General
United States Attorney's Office
Northern District of California