

FILED	RECEIVED
ENTERED	SERVED ON
COUNSEL/PARTIES OF RECORD	
APR 5 2017	
CLERK US DISTRICT COURT	
DISTRICT OF NEVADA	
BY: _____	DEPUTY

1 STEVEN W. MYHRE  
 2 Acting United States Attorney  
 3 THOMAS W. FLYNN  
 4 ERIC C. SCHMALE  
 5 Trial Attorneys  
 6 U.S. Department of Justice, Tax Division  
 7 c/o Office of the United States Attorney  
 8 501 S. Las Vegas Blvd., Las Vegas, Nevada 89101  
 9 Telephone (702) 388-6336  
 10 Facsimile (702) 388-6418

7

8 **UNITED STATES DISTRICT COURT**  
 9 **DISTRICT OF NEVADA**

10 **oOo**

11 UNITED STATES OF AMERICA, ) CRIMINAL INDICTMENT  
 12 PLAINTIFF, ) 2:17-cr- 107  
 13 vs. ) VIOLATIONS:  
 14 OFELIA M. RONQUILLO, ) 26 U.S.C. § 7206(2) – Aiding and Assisting  
 15 DEFENDANT. ) in the Preparation and Filing of a False  
 16 ) Federal Individual Income Tax Return  
 17 )  
 18 )  
 19 )

18 **THE GRAND JURY CHARGES THAT**

19 **INTRODUCTORY ALLEGATIONS**

20 1. During the years 2010 and 2011, the defendant **OFELIA M. RONQUILLO** was  
 21 a resident of Henderson, Nevada, located in the Federal District of Nevada.

22 2. Beginning in or about 2004, the defendant **OFELIA M. RONQUILLO** prepared  
 23 tax returns for other individuals through a business entity known as A.R. Financial  
 24 LLC. In or about 2011, the business changed its name to AJRC Tax Services. The  
 25 business was located at 3537 South Valley View Boulevard in Las Vegas, Nevada,  
 26 located in the Federal District of Nevada.

1 3. The Internal Revenue Service (“IRS”) is an agency of the United States within  
2 the Department of the Treasury of the United States and is responsible for enforcing  
3 and administering the tax laws of the United States.

4 4. The federal income tax system of the United States relies upon individuals—  
5 including those individuals engaged in the profession of preparing income tax returns—  
6 to truthfully, accurately, and timely report to the IRS income, expense, deduction, and  
7 credit information on individual income tax returns and accompanying schedules and  
8 forms.

9 5. Form 1040 is the standard federal income tax form used to report an individual’s  
10 income.

11 6. Schedule A (entitled “Itemized Deductions”) is a form filed with a federal  
12 individual income tax return to report itemized deductions.

13 7. Schedule C (entitled “Profit or Loss from a Business”) is a form filed with a  
14 federal individual income tax return to report income or loss generated from that  
15 individual’s solely owned business.

16 8. Schedule D (entitled “Capital Gains and Losses”) is a form filed with a federal  
17 individual income tax return to report capital gains and losses.

18 9. Form 8863 (entitled “Education Credits”) is a form filed with a federal individual  
19 income tax return to calculate and claim education credits, which are based on qualified  
20 education expenses paid to an eligible postsecondary educational institution.

21 10. Form 2106-EZ (entitled “Unreimbursed Employee Business Expenses”) is a form  
22 filed with a federal individual income tax return to report deductions of ordinary and  
23 necessary expenses for a job.

24 11. The Foreign Tax Credit and Child and Dependent Care Credit are nonrefundable  
25 income tax credits, which could reduce the amount of federal income tax owed.

26

1 12. The Earned Income Credit is a refundable federal income tax credit, which could  
2 reduce the amount of federal income tax owed and/or result in the issuance of a refund,  
3 even if no tax is owed.

4 13. Education Credits are federal income tax credits available to certain taxpayers  
5 with qualified education expenses, and are partially refundable and partially  
6 nonrefundable, which could reduce the amount of federal income tax owed and/or result  
7 in the issuance of a refund, even if no tax is owed.

8 14. For the tax years 2009 and 2010, the defendant **OFELIA M. RONQUILLO**  
9 prepared false and fraudulent Forms 1040, along with accompanying forms and  
10 schedules, for other individuals, which fraudulently reduced the amount of federal  
11 income tax owed and/or fraudulently inflated the tax refunds.

12 **COUNTS 1-20**

13 Aiding and Assisting in the Preparation and Filing of a  
14 False Federal Individual Income Tax Return (26 U.S.C. § 7206(2))

15 15. The Grand Jury realleges and incorporates the Introductory Allegations as  
16 though fully set out herein.

17 16. On or about the dates below, in the State and Federal District of Nevada, the  
18 defendant **OFELIA M. RONQUILLO** did willfully aid and assist in, procure, counsel,  
19 and advise in, the preparation and presentation to the IRS of materially false U.S.  
20 Individual Income Tax Returns, Forms 1040, and accompanying schedules and forms,  
21 for the individuals (whose names are known to the Grand Jury and are identified by  
22 their initials) and tax years specified for each count in the chart below. The tax returns  
23 were false and fraudulent as to material matters, whereas the defendant **OFELIA M.**  
24 **RONQUILLO** then and there knew items reported on the tax returns were false, as  
25 specified in the chart below:

26

Count	Tax Year	Date of Offense	Name on Tax Return	False Items on Tax Return Form 1040, or Other Specified Form or Schedule
1	2009	03/12/2010	J.T.	Line 4- Filing Status: Head of Household Line 12- Schedule C Business Loss: -\$4,011 Line 64a- Earned Income Credit: \$2,563
2	2010	02/21/2011	J.T.	Line 4- Filing Status: Head of Household Line 13- Capital Loss: -\$3,000 Line 48- Child and Dependent Care Credit: \$840 Line 64a- Earned Income Credit: \$689
3	2010	02/21/2011	A.S.	Line 4- Filing Status: Head of Household Line 64a- Earned Income Credit: \$2,846
4	2009	02/22/2010	N.R. M.R.	Form 8863, Line 1(c)- Education Expense: \$4,000 Schedule A, Line 23- Other Expenses: \$26,401
5	2010	03/28/2011	N.R.	Line 4- Filing Status: Head of Household Line 13- Capital Loss: -\$3,000 Line 64a- Earned Income Credit: \$1,911 Form 8863, Line 1(c)- Education Expense: \$4,000
6	2010	04/15/2011	M.R.	Line 13- Capital Loss: -\$1,500 Line 47- Foreign Tax Credit: \$3,520 Schedule A, Line 23- Other Expenses: \$12,360
7	2009	04/15/2010	A.G. R.C.	Line 13- Capital Loss: -\$3,000 Line 28- Self-Employed Contribution: \$3,000 Form 2106-EZ, Line 1- Vehicle Mileage: \$9,075 Form 2106-EZ, Line 2- Transportation: \$319 Form 2106-EZ, Line 4- Job Expenses: \$2,600 Schedule A, Line 16- Cash to Charity: \$2,650 Schedule A, Line 23- Other Expenses: \$12,463
8	2010	03/22/2011	A.G. R.C.	Line 13- Capital Loss: -\$3,000 Form 2106-EZ, Line 1- Vehicle Mileage: \$4,990 Form 2106-EZ, Line 3- Travel Expenses: \$1,200 Schedule A, Line 16- Cash to Charity: \$2,650 Schedule A, Line 23- Other Expenses: \$5,300
9	2009	04/15/2010	F.F.	Line 13- Capital Loss: -\$3,000 Line 53- Other Energy Credits: \$1,199 Form 2106-EZ, Line 2- Transportation: \$519 Form 2106-EZ, Line 4- Job Expenses: \$2,600 Schedule A, Line 23- Other Expenses: \$6,840

Count	Tax Year	Date of Offense	Name on Tax Return	False Items on Tax Return Form 1040, or Other Specified Form or Schedule
10	2010	04/15/2011	F.F.	Line 13- Capital Loss: -\$3,000 Line 52- Residential Energy Credit: \$1,500 Form 2106-EZ, Line 1- Vehicle Mileage: \$5,638 Form 2106-EZ, Line 3- Travel Expenses: \$2,400 Form 2106-EZ, Line 4- Job Expenses: \$1,200 Schedule A, Line 8- Other Taxes: \$1,550 Schedule A, Line 23- Other Expenses: \$15,550
11	2009	04/12/2010	F.P.	Form 2106-EZ, Line 1- Vehicle Mileage: \$7,076 Form 2106-EZ, Line 2- Transportation: \$325 Form 2106-EZ, Line 4- Job Expenses: \$2,600 Schedule A, Line 23- Other Expenses: \$6,795
12	2010	03/07/2011	F.P.	Line 13- Capital Loss: -\$3,000 Form 2106-EZ, Line 1- Vehicle Mileage: \$4,775 Form 2106-EZ, Line 3- Travel Expenses: \$2,200 Form 2106-EZ, Line 5- Business Meals: \$1,000 Schedule A, Line 23- Other Expenses: \$8,575
13	2009	03/01/2010	B.P. M.P.	Line 48- Child and Dependent Care Credit: \$600 Form 2106-EZ, Line 1- Vehicle Mileage: \$5,437 Form 2106-EZ, Line 2- Transportation: \$325 Form 2106-EZ, Line 4- Job Expenses: \$2,600 Schedule A, Line 16- Cash to Charity: \$2,550 Schedule A, Line 23- Other Expenses: \$9,569
14	2010	03/21/2011	B.P. M.P.	Line 13- Capital Loss: -\$3,000 Line 28- Self-Employed Contribution: \$4,000 Line 48- Child and Dependent Care Credit: \$600
15	2009	02/24/2010	L.P. J.P.	Form 8863, Line 5(c)- Education Expense: \$6,911 Schedule A, Line 6- Real Estate Taxes: \$6,037 Schedule A, Line 23- Other Expenses: \$20,591
16	2010	03/07/2011	L.P. J.P.	Line 12- Schedule C Business Loss: -\$2,184 Line 28- Self-Employed Contribution: \$3,000 Line 52- Residential Energy Credit: \$1,500 Schedule A, Line 23- Other Expenses: \$14,920
17	2009	04/15/2010	L.A. M.A.	Form 8863, Line 1(c)- Education Expense: \$4,000 Form 2106-EZ, Line 1- Vehicle Mileage: \$7,142 Schedule A, Line 23- Other Expenses: \$9,997
18	2010	04/15/2011	L.A. M.A.	Form 8863, Line 1(c)- Education Expense: \$4,000 Form 2106-EZ, Line 1- Vehicle Mileage: \$5,138 Schedule A, Line 16- Cash to Charity: \$1,650 Schedule A, Line 17- Non-Cash to Charity: \$495 Schedule A, Line 23- Other Expenses: \$13,604

Count	Tax Year	Date of Offense	Name on Tax Return	False Items on Tax Return Form 1040, or Other Specified Form or Schedule
19	2009	03/15/2010	M.M.	Line 53- Other Energy Credit: \$174 Form 2106-EZ, Line 2- Transportation: \$312 Schedule A, Line 6- Real Estate Taxes: \$6,075 Schedule A, Line 23- Other Expenses: \$10,302
20	2010	03/21/2011	M.M.	Line 28- Self-Employed Contribution: \$10,000 Line 52- Residential Energy Credit: \$1,500 Form 2106-EZ, Line 5- Business Meals: \$1,300 Schedule A, Line 17- Non-Cash to Charity: \$5,000 Schedule A, Line 23- Other Expenses: \$13,460

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

DATED: this 5<sup>th</sup> day of April, 2017

**A TRUE BILL:**

/S/  
FOREPERSON OF THE GRAND JURY

STEVEN W. MYHRE  
Acting United States Attorney



THOMAS W. FLYNN  
ERIC C. SCHMALE  
Trial Attorneys, U.S. Department of Justice, Tax Division