

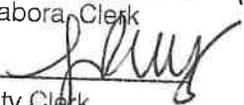
UNITED STATES DISTRICT COURT
DISTRICT OF CONNECTICUT

UNITED STATES OF AMERICA	:	CRIMINAL NO. 3:19CR <u>308</u> (VAB)
v.	:	VIOLATIONS:
JENNIFER O'BRIEN, a.k.a.	:	26 U.S.C. § 7203
"Jennifer Brokaw"	:	(Willful Failure to File a Tax Return)

INFORMATION

The United States Attorney charges:

Introductory Allegations

United States District Court
District of Connecticut
FILED AT BRIDGEPORT
December 12 2019
Robin D. Tabora, Clerk
By 
Deputy Clerk

1. For all times relevant to this Information, the defendant JENNIFER O'BRIEN, who was known as JENNIFER BROKAW (hereinafter "O'BRIEN"), was a resident of Hebron, Connecticut.
2. Beginning in or about September 2012, O'BRIEN became power of attorney for her mother, referred to here as "D.S.", and had control over assets intended to be used for D.S.'s benefit ("D.S.'s Funds"). As such, O'BRIEN had a fiduciary relationship with D.S. and D.S.'s Funds.
3. Between 2012 and 2014, O'BRIEN spent D.S.'s Funds for the benefit of D.S. as well as for the personal benefit of O'BRIEN and O'BRIEN's children.
4. For the years 2012, 2013, and 2014, O'BRIEN's misappropriation of D.S.'s Funds for the personal benefit of O'BRIEN and O'BRIEN's children resulted in income to O'BRIEN.
5. For the years 2012, 2013 and 2014, O'BRIEN did not file U.S. Individual Income Tax Returns, either individually, or jointly with her spouse.

COUNTS ONE THROUGH THREE
(Willful Failure to File a Tax Return)

6. Paragraphs 1 to 5 are incorporated by reference.

7. During each calendar year listed below, in the District of Connecticut and elsewhere, the defendant JENNIFER O'BRIEN had and received gross income in excess of the minimum filing requirement for federal income tax returns, using a married filing jointly, married filing separately, single filing status, or head of household filing status. By reason of such gross income, she was required by law, following the close of each calendar year set forth below and on or about the filing dates set forth below, to make an income tax return to the Internal Revenue Service Center at Kansas City, Missouri, to an address specified by the IRS in Hartford, Connecticut, to any local office of the IRS, or to any other IRS office permitted by the Commissioner of the Internal Revenue, stating specifically the items of her gross income and any deductions and credits to which she was entitled. Well knowing and believing all of the foregoing, O'BRIEN willfully failed, on or about the dates set forth below, in the District of Connecticut and elsewhere, to make an income tax return, to wit:

Count	Calendar Year	Filing Due Date
ONE	2012	April 15, 2013
TWO	2013	April 15, 2014
THREE	2014	April 15, 2015

All in violation of Title 26, United States Code, Section 7203.

UNITED STATES OF AMERICA



LEONARD C. BOYLE
FIRST ASSISTANT UNITED STATES ATTORNEY



JENNIFER R. LARAIA
ASSISTANT UNITED STATES ATTORNEY