

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA

15-20257

CASE NO. _____
26 U.S.C. § 7206(2)

CR - COOKE

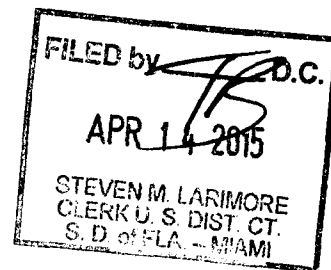
/TORRES

UNITED STATES OF AMERICA,

v.

LUCVENS FRANCOIS,

Defendant.



INDICTMENT

The Grand Jury charges that:

INTRODUCTION

At all times relevant to this Indictment:

1. Defendant LUCVENS FRANCOIS resided in Aventura, Florida, or Miami, Florida, within the Southern District of Florida.
2. Defendant LUCVENS FRANCOIS owned and operated a branch office of "Tax Resource Center," a tax-return preparation business located in the Miami, Florida area, within the Southern District of Florida.
3. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.
4. At times, Defendant LUCVENS FRANCOIS used an Electronic Filing Identification Number ("EFIN) ending in -7708, which was issued by the IRS to Person 1, an individual known to the Grand Jury. The EFIN is a unique number issued by the IRS, which

allows a tax return preparation business to electronically file federal income tax returns with the IRS.

5. Defendant LUCVENS FRANCOIS applied for and was assigned by the IRS the Preparer Tax Identification Number (“PTIN”) ending in -8193. The PTIN is a unique number issued by the IRS to paid tax return preparers.

6. The “First-Time Homebuyer Credit” for tax year 2008 was a refundable tax credit that allowed taxpayers who purchased a home between April 9, 2008, and December 1, 2009, to claim a credit against their federal income tax liability on their 2008 tax returns. The credit was worth up to \$7,500 for homes purchased in 2008 and \$8,000 for homes purchased in 2009 and was available only to “first-time homebuyers,” that is, taxpayers who had not owned a principal residence at any time during the three years prior to the date of purchase.

COUNTS ONE THROUGH NINETEEN
(Aiding the Filing of False Tax Returns)

7. The factual allegations contained in Paragraphs 1 through 6 of the Introduction of this Indictment are realleged and incorporated herein as if copied verbatim.

8. On or about the dates set forth below, in the Southern District of Florida, defendant LUCVENS FRANCOIS, did willfully aid and assist in, and procure, counsel, and advise in the preparation and presentation under the internal revenue laws of U.S. Individual Income Tax Returns, Forms 1040 and 1040A, for the tax years listed below for the taxpayers identified by their initials, set forth below, which were false and fraudulent as to material matters as described below:

COUNT	TAXPAYER	DATE OF FILING	TAX YEAR	FALSE ITEM
1.	A.H.	4/9/2009	2008	1. First-time homebuyer credit (line 69)

COUNT	TAXPAYER	DATE OF FILING	TAX YEAR	FALSE ITEM
2.	A.H.	3/10/2011	2010	1. American opportunity credit (line 66)
3.	A.H.	4/5/2012	2011	1. American opportunity credit (line 66)
4.	L.S.	2/6/2009	2008	1. First-time homebuyer credit (line 69)
5.	M.A.	2/27/2009	2008	1. First-time homebuyer credit (line 69) 2. Business loss (line 12)
6.	M.A.	3/10/2010	2009	1. Itemized deductions from Sch. A (line 40a)
7.	N.P.	3/10/2009	2008	1. First-time homebuyer credit (line 69) 2. Business income (line 12)
8.	W.A.	2/16/2010	2009	1. Refundable education credit (line 43)
9.	W.A.	2/2/2011	2010	1. American opportunity credit (line 66)
10.	W.A.	1/31/2012	2011	1. Education credits (line 49) 2. American opportunity credit (line 66) 3. Credit for child and dependent care expenses (line 48)
11.	W.A.	2/19/2013	2012	1. Education credits (line 49) 2. American opportunity credit (line 66) 3. Credit for child and dependent care expenses (line 48)
12.	M.S.	4/15/2009	2008	1. Business loss (line 12) 2. Tuition and fees deduction (line 34) 3. Itemized deductions from Sch. A (line 40) 4. First-time homebuyer credit (line 69)
13.	R.B.	2/21/2013	2012	1. Itemized deductions from Sch. A (line 40)
14.	A.G.	4/7/2009	2008	1. First-time homebuyer credit
15.	H.Z.	2/11/2011	2010	1. Education credits (line 49) 2. American opportunity credit (line 66)

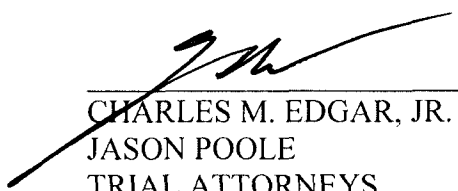
COUNT	TAXPAYER	DATE OF FILING	TAX YEAR	FALSE ITEM
16.	H.Z. and X.P.	3/3/2012	2011	1. Education credits (line 49) 2. American opportunity credit (line 66)
17.	H.Z. and X.Z.	2/17/2014	2013	1. Itemized deductions from Sch. A (line 40)
18.	J.L.	1/25/2012	2011	1. Business loss (line 12) 2. Education credits (line 49) 3. American opportunity credit (line 66)
19.	J.L.	4/9/2013	2012	1. Student loan interest deduction (line 33)

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

A TRUE BILL,

Foreperson

CAROLINE D. CIRAULO
ACTING ASSISTANT ATTORNEY GENERAL
U.S. DEPARTMENT OF JUSTICE, TAX DIVISION
ATTORNEY FOR THE UNITED STATES
ACTING UNDER AUTHORITY CONFERRED BY 28 U.S.C. §515



CHARLES M. EDGAR, JR.
JASON POOLE
TRIAL ATTORNEYS
U.S. DEPARTMENT OF JUSTICE, TAX DIVISION

UNITED STATES OF AMERICA

CASE NO. _____

vs.

CERTIFICATE OF TRIAL ATTORNEY*

LUCVENS FRANCOIS,
Defendant.
_____ /

Superseding Case Information:

Court Division: (Select One)

X Miami _____ Key West _____
_____ FTL _____ WPB _____ FTP _____

New Defendant(s) Yes _____ No _____
Number of New Defendants _____
Total number of counts _____

I do hereby certify that:

- I have carefully considered the allegations of the indictment, the number of defendants, the number of probable witnesses and the legal complexities of the Indictment/Information attached hereto.
- I am aware that the information supplied on this statement will be relied upon by the Judges of this Court in setting their calendars and scheduling criminal trials under the mandate of the Speedy Trial Act, Title 28 U.S.C. Section 3161.
- Interpreter: (Yes or No) No
List language and/or dialect _____
- This case will take 5 days for the parties to try.
- Please check appropriate category and type of offense listed below:

(Check only one)	(Check only one)
I 0 to 5 days <u> X </u>	Petty _____
II 6 to 10 days _____	Minor _____
II 11 to 20 days _____	Misdem. _____
IV 21 to 60 days _____	Felony <u> X </u>
V: 61 days and over _____	

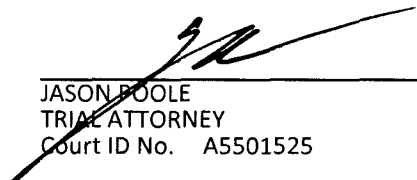
6. Has this case been previously filed in this District Court? (Yes or No) NO
If yes: _____
Judge: _____ Case No. _____

Has a complaint been filed in this matter? (Yes or No) NO
If yes: _____
Magistrate Case No. _____
Related Miscellaneous numbers: _____
Defendant(s) in federal custody as of _____
Defendant(s) in state custody as of _____
Rule 20 from the _____ District of _____

Is this a potential death penalty case? (Yes or No) NO

7. Does this case originate from a matter pending in the Northern Region of the U.S. Attorney's Office prior to October 14, 2003? _____ Yes X No

8. Does this case originate from a matter pending in the Central Region of the U.S. Attorney's Office prior to September 1, 2007? _____ Yes X No



JASON POOLE
TRIAL ATTORNEY
Court ID No. A5501525

*Penalty Sheet(s) attached

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: LUCVENS FRANCOIS

Case No: _____

Counts #: 1-19

Aiding the Filing of False Tax Returns

Title 26, United States Code, Section 7206(2)

* **Max. Penalty:** Three (3) years' imprisonment as to each account; \$250,000 fine,

One (1) year supervised release, Special assessment \$100.

***Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms, or forfeitures that may be applicable.**