

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

CASE NO. **15-20258** CR-LENARD
26 U.S.C. § 7206(2)

/GOODMAN

UNITED STATES OF AMERICA,

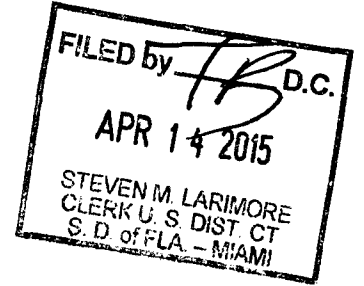
v.

NOE MOMPOINT,

(a.k.a. Noah Mompoin)

Defendant.

_____ /



INDICTMENT

The Grand Jury charges that:

INTRODUCTION

At all times relevant to this Indictment:

1. Defendant NOE MOMPOINT resided in Southwest Ranches, Florida, within the Southern District of Florida.
2. Defendant NOE MOMPOINT owned and operated "Tax Resource Center," a tax-return preparation business located in Miami, Florida, 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. Defendant NOE MOMPOINT applied for and was assigned by the IRS the Preparer Tax Identification Number ("PTIN") ending in -9482. The PTIN is a unique number issued by the IRS to paid tax return preparers.

5. 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 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 FOURTEEN
(Aiding the Filing of False Tax Returns)

6. The factual allegations contained in Paragraphs 1 through 5 of the Introduction of this Indictment are realleged and incorporated herein as if copied verbatim.

7. On or about the dates set forth below, in the Southern District of Florida, defendant NOE MOMPOINT, 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, for the calendar years 2008 and 2010, for the taxpayers 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.	C.B.	2/14/2009	2008	1. First-time homebuyer credit (line 69)
2.	C.Bu.	2/4/2009	2008	1. First-time homebuyer credit (line 69)
3.	L.C.	4/7/2009	2008	1. First-time homebuyer credit (line 69)
4.	K.D. & B.D.	3/23/2009	2008	1. First-time homebuyer credit (line 69)
5.	S.J.	4/7/2009	2008	1. First-time homebuyer credit (line 69)
6.	J.I.	2/26/2009	2008	1. First-time homebuyer credit (line 69)

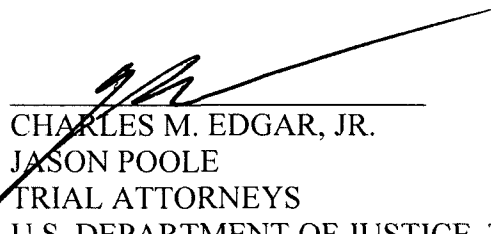
COUNT	TAXPAYER	DATE OF FILING	TAX YEAR	FALSE ITEM
7.	Ch.Jo. & Ca.Jo.	2/17/2009	2008	1. First-time homebuyer credit (line 69)
8.	N.M.	2/24/2009	2008	1. First-time homebuyer credit (line 69)
9.	S.N. & L.N.	3/9/2009	2008	1. First-time homebuyer credit (line 69)
10.	G.O.	3/28/2009	2008	1. First-time homebuyer credit (line 69)
11.	D.O.	4/16/2009	2008	1. First-time homebuyer credit (line 69)
12.	D.O.	3/22/2011	2010	1. Itemized Deductions from Schedule A (line 40) 2. Taxable Income (line 43)
13.	K.S. & R.S.	4/28/2009	2008	1. First-time homebuyer credit (line 69)
14.	Th.W	3/9/2009	2008	1. First-time homebuyer credit (line 69)

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

A TRUE BILL

Foreperson

CAROLINE D. CIRAOLO
 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*

NOE MOMPOINT, aka Noah Mompoint,
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.

3. Interpreter: (Yes or No) NO
List language and/or dialect _____

4. This case will take 5 days for the parties to try.

5. 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 _____
III 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: NOE MOMPOINT, a/k/a Noah Mompoint

Case No: _____

Counts #: 1- 14

Aiding the Filing of False Tax Returns

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

* **Max. Penalty:** Three (3) years' imprisonment as to each count; \$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.**