

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Hon.
	:	
v.	:	Crim. No. 17-
	:	
SHIRLEY ARIAS	:	26 U.S.C. § 7206(2)
a/k/a "Shirley Zambrano"	:	

INFORMATION

The defendant having waived in open court prosecution by Indictment, the United States Attorney for the District of New Jersey charges:

1. At various times relevant to this Information:
 - a. Defendant SHIRLEY ARIAS, a/k/a "Shirley Zambrano" ("ARIAS"), was a resident of Fairlawn, New Jersey, and an owner and operator of Santos & Associates, a tax return preparation business, with offices located in Union City, New Jersey.
 - b. "Taxpayer 1" was a customer whose income tax returns for tax year 2013 were prepared by Santos & Associates and who did not have any educational expenses for tax year 2013.
 - c. The Internal Revenue Service ("IRS"), an agency of the United States within the Department of the Treasury, was responsible for administering and enforcing the tax laws of the United States, specifically, as relevant here, federal income tax laws.
2. Defendant ARIAS was in the business of preparing federal United States individual income tax returns for her taxpayer clients through her

business, Santos & Associates. Defendant ARIAS received a fee for the preparation of individual income tax returns for her clients.

3. From in or about March 2013 through in or about April 2015, defendant ARIAS prepared at least thirty-five (35) federal United States individual income tax returns on behalf of her clients that were false and fraudulent, causing the United States to issue approximately \$130,279 in refunds to defendant ARIAS's clients, to which they were not entitled, and resulting in a tax loss to the United States.

4. The individual income tax returns were false and fraudulent insofar as defendant ARIAS, among other things, fabricated deductions on the Schedule As and claimed false educational credits in order to obtain refunds for her clients in amounts greater than those to which they were entitled.

5. In or about March 2014, in Hudson County, in the District of New Jersey, and elsewhere, for the purpose of executing and attempting to execute such fraudulent income tax return preparation, the defendant

SHIRLEY ARIAS,
a/k/a "Shirley Zambrano,"

did knowingly and willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the IRS of a United States individual income tax return, Form 1040, of Taxpayer 1 for the calendar year 2013, which was false and fraudulent as to a material matter, in that it represented that Taxpayer 1 was entitled under the provisions of the Internal Revenue laws to claim educational deductions in the total sum of \$2,500, when, in fact, as the

defendant then and there knew, Taxpayer 1 was not entitled to claim any such deductions for the calendar year.

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

A handwritten signature in blue ink that reads "William E. Fitzpatrick". The signature is written in a cursive style with a horizontal line underneath the name.

WILLIAM E. FITZPATRICK
Acting United States Attorney

CASE NUMBER: _____

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UNITED STATES OF AMERICA

v.

**SHIRLEY ARIAS
a/k/a “Shirley Zambrano”**

INFORMATION FOR

26 U.S.C. § 7206(2)

WILLIAM E. FITZPATRICK

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