

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA

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CRIMINAL NO. 19-189

v.

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SECTION: "T"

CARLANDA ALLEGRA ISAAC

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MAGISTRATE:

* * *

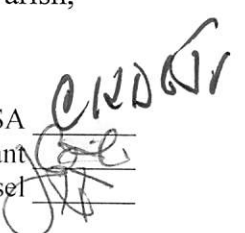
FACTUAL BASIS

The defendant, **CARLANDA ALLEGRA ISAAC**, (hereinafter "**ISAAC**") has indicated that she intends to plead guilty as charged to Count One of the Information against her, that is, conspiracy to defraud the United States, in violation of 18 U.S.C. § 371.

The United States and defendant **ISAAC** do hereby stipulate and agree that the allegations in the Information and the following facts are true and correct and that, should this matter have proceeded to trial, the government would have proven them beyond a reasonable doubt, through the introduction of competent testimony and admissible tangible and documentary exhibits. This Factual Basis does not attempt to set forth all of the facts known to the United States at this time. The limited purpose of this Factual Basis is to demonstrate that there exists a sufficient legal basis for **ISAAC**'s guilty plea. By their signatures below, the parties expressly agree that there is a factual basis for the guilty plea that the defendant will tender. The parties also agree that this Factual Basis may, but need not, be used by the United States Probation Office and the Court in determining the applicable advisory guideline range under the United States Sentencing Guidelines or the appropriate sentence under 18 U.S.C. § 3553(a).

At all times material to the Information, defendant **ISAAC** resided in Orleans Parish, which is within the Eastern District of Louisiana.

AUSA
Defendant
Defense Counsel



At all times material to the Information, 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.

Beginning on or about January 1, 2015 and continuing through on or about April 30, 2016, in the Eastern District of Louisiana and elsewhere, defendant **ISAAC**, and others, both known and unknown to the United States Attorney, unlawfully, voluntarily, intentionally, and knowingly did conspire, combine, confederate, and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the IRS in the ascertainment, computation, assessment, and collection of federal income taxes.

Among the manner and means by which defendant **ISAAC** and her co-conspirators carried out the conspiracy were the following:

In January 2015, defendant **ISAAC** began employment with Pelican Income Tax and Bookkeeping Services, LLC, (“Pelican Income Tax”), located at 1200 Bridge City Avenue, Bridge City, Louisiana and 603 Veterans Blvd., Kenner, Louisiana.

Defendant **ISAAC** and other co-conspirators at Pelican Income Tax would and did agree to falsify items on the federal income tax returns of clients for the purpose of increasing income tax refunds issued by the IRS to those clients.

It was a further part of the conspiracy that defendant **ISAAC** and others, would and did include false items on the federal income tax returns of clients, including but not limited to false Household Help Income (“HSH”) and false withholdings.

Defendant **ISAAC** and others, charged clients a fee for preparing their tax returns. The fee was often deducted from the clients’ refunds.

After ending her employment with Pelican Income Tax, defendant **ISAAC** continued to prepare and electronically file tax returns at a business called Taxes by J.A.D.A., located at 1642 Poydras Street, Suite 947, New Orleans, LA. Defendant **ISAAC** partnered in the business at Taxes by J.A.D.A. with a co-conspirator who also had prepared tax returns at Pelican Income Tax. Defendant **ISAAC** and this co-conspirator continued to file tax returns with false items including, but not limited to, false education credits, in order to fraudulently inflate the tax refunds requested from IRS.

Defendant **ISAAC** charged clients of Taxes by J.A.D.A. approximately \$400 to have their tax returns prepared. Defendant **ISAAC** and her co-conspirator shared the fees from Taxes by J.A.D.A.

In furtherance of the conspiracy, and to effect the objects thereof, members of the conspiracy, committed or caused to be committed the overt acts below, among others, within the Eastern District of Louisiana and elsewhere. On or about the dates listed below, defendant **ISAAC** caused the filing of false United States Individual Income Tax Returns for the tax years described below:

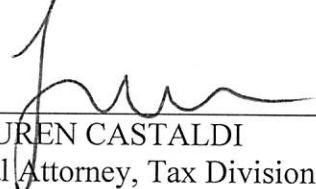
Overt Act	Tax Year	Tax Form	Taxpayer Name	Date of Filing	False Entries
11-A	2014	1040A	C.N.M.	January 25, 2015	Line 6c Line 7 Line 40
11-B	2014	1040A	J.J.	February 6, 2015	Line 7 Line 40
11-C	2014	1040	T.P.	February 6, 2015	Line 7 Line 64
11-D	2014	1040A	M.M.	January 28, 2015	Line 6c Line 7 Line 40
11-E	2015	1040	CARLANDA ISSAC	February 28, 2016	Line 68

Various records, including income tax returns, IRS filing records, bank records, and documents and tangible objects would be introduced at trial to prove the facts as set forth above. In addition, the testimony of employees and agents of the Internal Revenue Service, and other competent witnesses would be introduced at trial to prove the facts set forth above.

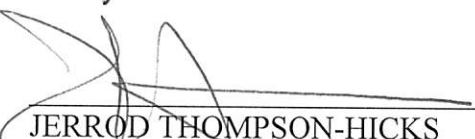
APPROVED AND AGREED TO:


CARTER K. D. GUICE, JR.
Assistant United States Attorney

29 Oct. 2019
Date


LAUREN CASTALDI
Trial Attorney, Tax Division

10/29/19
Date


JERROD THOMPSON-HICKS
Attorneys for Defendant Isaac

10/29/19
Date


CARLANDA ISAAC
Defendant

Date