

CR 11

643

JMK:JA/SN  
F. #2013R01421

GARAUFIS, J.

BLOOM, M.J.

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

INDICTMENT

- against -

AWILDA ROSARIO,  
also known as "Awilda Bueno,"

Defendant.

-----X

THE GRAND JURY CHARGES:

Cr. No. \_\_\_\_\_  
(T. 26, U.S.C., § 7206(2); T. 18, U.S.C.,  
§§ 3551 et seq.)

FILED  
CLERK  
2014 DEC 15 PM 4:33  
DISTRICT COURT

INTRODUCTION

At all times relevant to this Indictment, unless otherwise indicated:

1. The defendant AWILDA ROSARIO, also known as "Awilda Bueno," a resident of Brooklyn, New York, owned and operated Edujas Multiservices Corporation, a tax return preparation business located in Brooklyn, New York.

2. Through Edujas Multiservices Corporation, the defendant AWILDA ROSARIO prepared and caused to be prepared U.S. Individual Income Tax Returns ("Forms 1040") and related Internal Revenue Service ("IRS") Schedules and Forms on behalf of client-taxpayers for submission to the IRS, using, among other means, the Electronic Filing Identification Number ("EFIN") assigned by the IRS to Edujas Multiservices Corporation on or about November 19, 2007.

3. An EFIN was a unique, non-transferable identification number assigned by the IRS to a firm that had completed an IRS e-file application to become an authorized IRS e-file provider and had passed a suitability check, in order to provide electronic tax return filing services to client-taxpayers. The IRS retained the ability to suspend or revoke a previously-assigned EFIN.

4. A Form 1040 was a tax return that a United States taxpayer submitted to the IRS on a yearly basis, wherein the taxpayer reported items including income, certain expenses and tax. A Schedule C, Profit or Loss from Business (Sole Proprietorship) ("Schedule C"), was an IRS document that a taxpayer attached to a Form 1040 when applicable to report gross receipts, expenses and profit or loss from a business operated by the taxpayer as a sole proprietorship. A Schedule A, Itemized Deductions ("Schedule A"), was an IRS document that a taxpayer attached to a Form 1040 when applicable to report certain permissible deductions from taxable income. Deductions to be reported on a Schedule A included, among other things, gifts to charity, job-related and other miscellaneous expenses such as unreimbursed employee expenses, tax preparation fees and state and local taxes paid. A Schedule E, Supplemental Income or Loss (From real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.) ("Schedule E"), was an IRS document that a taxpayer attached to a Form 1040 when applicable to report, among other things, income or loss from rental real estate. A Form 8863, Education Credits ("Form 8863"), was an IRS form that a taxpayer attached to a Form 1040 when applicable to report, among other things, education credits based on qualified education expenses paid to an eligible postsecondary

education institution. A Form 4136, Credit for Federal Tax Paid on Fuels ("Form 4136"), was an IRS form that a taxpayer attached to a Form 1040 when applicable to report, among other things, credit for certain nontaxable uses of fuel during the tax year.

5. The defendant AWILDA ROSARIO prepared false and fraudulent Forms 1040 and related Schedules and Forms for client-taxpayers of Edujas Multiservices Corporation for tax years 2008 through 2013 through a number of means. For example, ROSARIO attached Schedules C to Forms 1040 that reported businesses that the client-taxpayers did not own, operate and materially participate in, and business losses that the client-taxpayers did not incur. ROSARIO also attached Schedules A to Forms 1040 that reported inflated or fictitious deductions for, among other things, gifts to charity by cash or check, unreimbursed employee expenses, tax preparation fees and other expenses. ROSARIO also attached Schedules E to Forms 1040 that reported inflated or fictitious rental real estate losses that the client-taxpayers did not incur. ROSARIO also attached Forms 8863 to Forms 1040 that reported inflated or fictitious refundable American opportunity credits for qualified education expenses that the client-taxpayers did not incur. ROSARIO also attached Forms 4136 to Forms 1040 that reported fictitious credits for federal taxes paid on fuels for off-highway business use of gasoline that the client-taxpayers did not incur. These falsities resulted in the client-taxpayers filing false Forms 1040 that led to reduced tax liabilities and increased tax credits and refunds for the client-taxpayers.

6. On or about August 28, 2012, the IRS revoked the EFIN for Edujas Multiservices Corporation.



7. In or about November 2012, the defendant AWILDA ROSARIO obtained an EFIN held in the name of another e-file provider ("E-File Provider #1"), which was previously issued by the IRS to E-File Provider #1 on or about January 21, 2011. Thereafter, ROSARIO used the EFIN of E-File Provider #1 to submit false and fraudulent Forms 1040 and related IRS Schedules and Forms to the IRS for client-taxpayers, which returns listed a different paid tax return preparer and tax preparer firm than ROSARIO and Edujas Multiservices Corporation.

8. On or about August 25, 2014, the EFIN issued to E-File Provider #1 was dropped by E-File Provider #1.

9. In or about December 2013, the defendant AWILDA ROSARIO obtained an EFIN held in the name of another e-file provider ("E-File Provider #2"), which was issued by the IRS to E-File Provider #2 on or about December 17, 2013. Thereafter, ROSARIO used the EFIN of E-File Provider #2 to submit false and fraudulent Forms 1040 and related IRS Schedules and Forms to the IRS for client-taxpayers, which returns listed a different paid tax return preparer and tax preparer firm than ROSARIO and Edujas Multiservices Corporation.

10. On or about February 25, 2014, the IRS revoked the EFIN issued to E-File Provider #2, but the defendant AWILDA ROSARIO continued to prepare false and fraudulent Forms 1040 and related IRS Schedules and Forms for client-taxpayers for submission to the IRS.

COUNTS ONE THROUGH THIRTY

(Aiding and Assisting in the Preparation of False Tax Returns)

11. The allegations contained in paragraphs 1 through 10 are realleged and incorporated as if fully set forth in this paragraph.

12. On or about the dates set forth below, within the Eastern District of New York and elsewhere, the defendant AWILDA ROSARIO, also known as "Awilda Bueno," did willfully aid and assist in, and procure, counsel and advise the preparation and presentation to the Internal Revenue Service under the internal revenue laws, of U.S. Individual Income Tax Returns, Forms 1040, and attached Schedules and Forms, for the taxpayers and calendar years set forth below, which were known by the defendant to be false and fraudulent as to one or more material matters in that the Forms 1040 and attached Schedules and Forms claimed that these taxpayers were entitled under the provisions of the Internal Revenue laws to claim the deductions and credits set forth below, whereas the defendant then and there well knew that said taxpayers were not entitled to claim the deductions and credits in the claimed amounts:

COUNT	TAXPAYER(S)	TAX YEAR	APPROXIMATE FILING DATE	FALSE ITEM(S)
1	Client #1	2008	March 16, 2009	a. Schedule A, Line 21, Unreimbursed employee expenses of \$4,059 b. Schedule C, Line 31, Net profit (or loss) from business of -\$21,924

COUNT	TAXPAYER(S)	TAX YEAR	APPROXIMATE FILING DATE	FALSE ITEM(S)
2	Client #1	2009	March 22, 2010	<ul style="list-style-type: none"> <li>a. Schedule A, Line 21, Unreimbursed employee expenses of \$3,910</li> <li>b. Schedule A, Line 22, Tax preparation fees of \$750</li> <li>c. Schedule C, Line 31, Net profit (or loss) from business of -\$10,410</li> <li>d. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$178</li> </ul>
3	Client #1	2010	April 4, 2011	<ul style="list-style-type: none"> <li>a. Schedule C, Line 31, Net profit (or loss) from business of -\$1,628</li> <li>b. Form 8863, Education Credits, Line 14, Refundable American opportunity credit of \$960</li> <li>c. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$433</li> </ul>
4	Client #1	2011	April 2, 2012	<ul style="list-style-type: none"> <li>a. Schedule A, Line 21, Unreimbursed employee expenses of \$4,680</li> <li>b. Schedule A, Line 22, Tax preparation fees of \$350</li> <li>c. Schedule A, Line 23, Other expenses of \$3,647</li> <li>d. Form 8863, Education Credits, Line 14, Refundable American opportunity credit of \$342</li> </ul>
5	Client #2	2008	February 16, 2009	<ul style="list-style-type: none"> <li>a. Schedule C, Line 31, Net profit (or loss) from business of -\$1,952</li> </ul>
6	Client #2	2009	February 15, 2010	<ul style="list-style-type: none"> <li>a. Schedule C, Line 31, Net profit (or loss) from business of -\$3,765</li> </ul>
7	Client #2	2010	February 28, 2011	<ul style="list-style-type: none"> <li>a. Schedule C, Line 31, Net profit (or loss) from business of -\$5,825</li> </ul>



COUNT	TAXPAYER(S)	TAX YEAR	APPROXIMATE FILING DATE	FALSE ITEM(S)
8	Client #2	2011	March 5, 2012	a. Schedule C, Line 31, Net profit (or loss) from business of -\$5,737 b. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$180
9	Client #3	2008	March 2, 2009	a. Schedule A, Line 21, Unreimbursed employee expenses of \$12,819 b. Schedule A, Line 22, Tax preparation fees of \$750 c. Schedule A, Line 23, Other expenses of \$4,223 d. Schedule C, Line 31, Net profit (or loss) from business of -\$6,899
10	Client #3	2009	February 15, 2010	a. Schedule C, Line 31, Net profit (or loss) from business of -\$22,571 b. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$187
11	Client #3	2010	February 14, 2011	a. Schedule C, Line 31, Net profit (or loss) from business of -\$15,995 b. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$339
12	Client #4	2009	February 22, 2010	a. Schedule C, Line 31, Net profit (or loss) from business of -\$13,156
13	Client #4	2010	March 21, 2011	a. Schedule C, Line 31, Net profit (or loss) from business of -\$5,178 b. Form 8863, Education Credits, Line 14, Refundable American opportunity credit of \$985

COUNT	TAXPAYER(S)	TAX YEAR	APPROXIMATE FILING DATE	FALSE ITEM(S)
14	Client #4	2011	May 7, 2012	a. Schedule A, Line 21, Unreimbursed employee expenses of \$6,760 b. Schedule A, Line 23, Other expenses of \$8,000
15	Client #5	2009	February 22, 2010	a. Schedule C, Line 31, Net profit (or loss) from business of -\$6,893 b. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$229
16	Client #5	2010	February 14, 2011	a. Schedule C, Line 31, Net profit (or loss) from business of -\$6,482 b. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$304
17	Client #5	2011	March 12, 2012	a. Schedule C, Line 31, Net profit (or loss) from business of -\$6,933
18	Client #5	2012	February 25, 2013	a. Schedule A, Line 16, Gifts to Charity by cash or check of \$250 b. Schedule A, Line 21, Unreimbursed employee expenses of \$9,660 c. Schedule A, Line 22, Tax preparation fees of \$350
19	Client #6	2009	March 15, 2010	a. Schedule A, Line 21, Unreimbursed employee expenses of \$2,700 b. Schedule A, Line 22, Tax preparation fees of \$550 c. Schedule C, Line 31, Net profit (or loss) from business of -\$14,183 d. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$146



COUNT	TAXPAYER(S)	TAX YEAR	APPROXIMATE FILING DATE	FALSE ITEM(S)
20	Client #6	2010	February 21, 2011	<ul style="list-style-type: none"> <li>a. Schedule C, Line 31, Net profit (or loss) from business of -\$19,280</li> <li>b. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$474</li> </ul>
21	Client #6	2011	February 27, 2012	<ul style="list-style-type: none"> <li>a. Schedule A, Line 21, Unreimbursed employee expenses of \$8,691</li> <li>b. Schedule A, Line 22, Tax preparation fees of \$650</li> <li>c. Schedule C, Line 31, Net profit (or loss) from business of -\$6,475</li> </ul>
22	Client #6	2012	March 11, 2013	<ul style="list-style-type: none"> <li>a. Schedule A, Line 21, Unreimbursed employee expenses of \$15,640</li> <li>b. Schedule A, Line 23, Other expenses of \$5,200</li> </ul>
23	Client #7	2011	May 28, 2012	<ul style="list-style-type: none"> <li>a. Schedule A, Line 7, Personal property tax of \$2,500</li> <li>b. Schedule A, Line 16, Gifts to Charity by cash or check of \$500</li> <li>c. Schedule A, Line 21, Unreimbursed employee expenses of \$15,700</li> <li>d. Schedule A, Line 23, Other expenses of \$2,900</li> <li>e. Schedule C, Line 31, Net profit (or loss) from business of -\$8,233</li> </ul>

COUNT	TAXPAYER(S)	TAX YEAR	APPROXIMATE FILING DATE	FALSE ITEM(S)
24	Client #7	2012	March 18, 2013	<ul style="list-style-type: none"> <li>a. Schedule A, Line 16, Gifts to Charity by cash or check of \$500</li> <li>b. Schedule A, Line 21, Unreimbursed employee expenses of \$13,188</li> <li>c. Schedule A, Line 22, Tax preparation fees of \$300</li> <li>d. Schedule E, Supplemental Income or loss, Line 26, Total rental real estate loss of -\$11,822</li> </ul>
25	Client #8	2010	April 18, 2011	<ul style="list-style-type: none"> <li>a. Schedule A, Line 21, Unreimbursed employee Expenses of \$5,500</li> <li>b. Schedule E, Supplemental Income or loss, Line 26, Total rental real estate loss of -\$25,000</li> <li>c. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$596</li> </ul>
26	Client #8	2011	April 23, 2012	<ul style="list-style-type: none"> <li>a. Form 8863, Education Credits, Line 14, Refundable American opportunity credit of \$952</li> <li>b. Schedule E, Supplemental Income or loss, Line 26, Total rental real estate loss of -\$24,411</li> </ul>

COUNT	TAXPAYER(S)	TAX YEAR	APPROXIMATE FILING DATE	FALSE ITEM(S)
27	Client #8	2012	April 8, 2013	<ul style="list-style-type: none"> <li>a. Schedule A, Line 21, Unreimbursed employee expenses of \$4,720</li> <li>b. Form 8863, Education Credits, Line 8, Refundable American opportunity credit of \$858</li> <li>c. Schedule E, Supplemental Income or loss, Line 26, Total rental real estate loss of -\$22,136</li> <li>d. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$384</li> </ul>
28	Client #9	2010	April 4, 2011	<ul style="list-style-type: none"> <li>a. Schedule C, Line 31, Net profit (or loss) from business of -\$7,099</li> <li>b. Schedule E, Supplemental Income or loss, Line 26, Total rental real estate loss of -\$7,976</li> <li>c. Form 8863, Education Credits, Line 14, Refundable American opportunity credit of \$840</li> <li>d. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$455</li> </ul>
29	Client #9	2011	February 27, 2012	<ul style="list-style-type: none"> <li>a. Schedule A, Line 21, Unreimbursed employee expenses of \$8,846</li> <li>b. Schedule A, Line 22, Tax preparation fees of \$650</li> <li>c. Form 8863, Education Credits, Line 14, Refundable American opportunity credit for \$320</li> <li>d. Form 4136, Credit for Federal Tax Paid on Fuels, Line 17, Total income tax credit of \$165</li> </ul>




COUNT	TAXPAYER(S)	TAX YEAR	APPROXIMATE FILING DATE	FALSE ITEM(S)
30	Client #9	2012	March 4, 2013	a. Schedule A, Line 21, Unreimbursed Employee Expenses of \$14,012 b. Schedule A, Line 22, Tax preparation fees of \$350

(Title 26, United States Code, Section 7206(2); Title 18, United States Code, Sections 3551 et seq.)

A True Bill

  
FOREPERSON

  
LORETTA E. LYNCH  
UNITED STATES ATTORNEY  
EASTERN DISTRICT OF NEW YORK

No.

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**UNITED STATES DISTRICT COURT**

EASTERN *District of* NEW YORK

CRIMINAL DIVISION

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THE UNITED STATES OF AMERICA

vs.

*AWILDA ROSARIO,*

Defendant.

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**INDICTMENT**

(T. 26, U.S.C., § 7206(2); T. 18, U.S.C., §§ 3551 et seq.)

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A true bill.

Foreperson

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Filed in open court this \_\_\_\_\_ day,

of \_\_\_\_\_ A.D. 20 \_\_\_\_\_

Clerk

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Bail, \$ \_\_\_\_\_

*Jorge Almonte and Shawn Noud, DOJ – Tax Division, (202) 305-3676/(202) 353-9215*