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CLERK US DISTRICT COURT
DISTRICT OF ARIZONA

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CR19-01532 TUC-RM(LCK)

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF ARIZONA

United States of America,

Plaintiff,

vs.

Adan Ramirez,

Defendant.

INDICTMENT

Violation:

26 U.S.C. § 7206(2)
(Aid and Assist in the Preparation and
Presentation of False Income Tax
Returns)

(UNDER SEAL)

THE GRAND JURY CHARGES:

INTRODUCTORY ALLEGATIONS

At all times relevant to this Indictment:

1. Defendant ADAN RAMIREZ ("Defendant"), was a resident of Tucson, Arizona.
2. Beginning on or before February 4, 2014, and continuing through on or about March 17, 2015, Defendant prepared and filed individual federal income tax returns (hereinafter, "tax returns"), Form 1040A, with the Internal Revenue Service (IRS) for J.M. & M.M., K.E., U.M., I.L., and M.M.(2) for tax years 2013 and 2014.
3. Defendant charged J.M. & M.M., K.E., U.M., and I.L. fees ranging from \$300 to \$1300 to prepare the tax returns.
4. Although Defendant did not charge M.M.(2), M.M.(2) paid Defendant \$100 to prepare her 2013 tax return.

6. The false tax returns that Defendant prepared and filed with the IRS, as described below in Counts 1 through 6, were filed to fraudulently increase his client's federal income tax refund amounts, to reduce their tax liability, and/or so that Defendant would receive increased fees for income tax preparation.

7. Defendant omitted his name, signature, and a tax preparer identification number on the tax returns, as described below in counts 1 through 6, that Defendant prepared and filed with the IRS to conceal his identity as the tax preparer.

Counts 1 – 6
Title 26 U.S.C. § 7206(2)

Aid and Assist in Preparation and Presentation of False Federal Income Tax Return

The government incorporates and re-alleges the Introductory Allegations in paragraphs 1 through 7 above as if set forth fully herein.

On or about the dates set forth below, at or near Tucson, Arizona, in the District of Arizona, the Defendant, ADAN RAMIREZ, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation, to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040A, either individual or joint, for the taxpayers and calendar years hereinafter specified. The returns were false and fraudulent as to material matters necessary to a determination of whether income tax was owed, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to claim false and fraudulent wages, withholdings, dependents, Earned Income Credits (EIC), Additional Child Tax Credits (ACTC), and the resultant false claims for tax refunds, whereas, as the Defendant then and there knew, the taxpayers were not entitled to claim any of these false and fraudulent items, as further set forth below.

Count	Taxpayer Name	Tax Year	Date Tax Return Filed	False Items on Tax Return	False Refund Amount on Tax Return (Tax Loss)
1	U.M.	2013	2/4/2014	Dependent, EIC, ACTC	\$4,888.00
2	J.M. & M.M.	2013	2/27/2014	Wages, Withholding, EIC, ACTC	\$2,510.00
3	M.M.(2)	2013	3/2/2014	Wages, Withholding, Dependents, EIC, ACTC	\$8,221.00
4	K.E.	2013	3/27/2014	Wages, Withholding, Dependent, EIC, ACTC	\$4,898.00
5	I.L.	2013	3/13/2014	Dependent, EIC, ACTC	\$4,863.00
6	K.E.	2014	3/17/2015	Dependent, EIC, ACTC	\$4,309.00

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

A TRUE BILL

/s/

Presiding Juror

**REDACTED FOR
PUBLIC DISCLOSURE**

MICHAEL BAILEY
United States Attorney
District of Arizona

/s/

Assistant U.S. Attorney
Dated:

JUN 12 2019