

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA

*

CRIMINAL NO. 15-94

v.

*

SECTION: "A"

COREY LEWIS

*

MAGISTRATE: 1

* * *

FACTUAL BASIS

The defendant, **COREY LEWIS, a/k/a Coco**, (hereinafter "**LEWIS**") has agreed to plead guilty as charged to Count One, that is, conspiracy to defraud the United States and to commit mail fraud and theft of public money, in violation of Title 18, United States Code, Section 371, and Count Twenty Four, that is, aggravated identity theft, in violation of Title 18, United States Code, Section 1028A.

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 **LEWIS'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 pursuant to the plea agreement. 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). The defendant agrees not to object to any fact set forth below being used by the Court or the United States Probation Office to determine the applicable advisory guideline range or the appropriate sentence under 18 U.S.C. § 3553(a). The parties' agreement does not preclude either party from hereafter presenting the Court with additional facts which do not contradict facts to

which the parties have agreed not to object and which are relevant to the Court's guideline computations, to the 18 U.S.C. § 3553 factors, or to the Court's overall sentencing decision.

The United States and **LEWIS** do hereby stipulate and agree that the allegations in the indictment 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.

At all times material to the indictment, defendant **LEWIS** resided in Tangipahoa Parish, which is within the Eastern District of Louisiana.

At all times material to the indictment, 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.

At all times material to the indictment, a "means of identification" was any name or number that may be used, alone or in conjunction with any other information, to identify a specific individual, including a name, signature, Social Security number, or date of birth.

At all times material to the indictment, a check casher was a person that accepted checks in return for currency or a combination of currency and other monetary instruments, in an amount greater than \$1,000 for any person on any day in one or more transactions.

JP Morgan Chase Bank ("Chase") was a financial institution with banking locations within the Eastern District of Louisiana, the deposits of which were insured by the Federal Deposit Insurance Corporation. Defendant **LEWIS** owned and controlled the Chase bank accounts listed below, and caused fraudulently obtained U.S. Treasury checks to be deposited into these accounts:

Account Number	Defendant	Approximate Date Opened
#***4644	COREY LEWIS	07/12/2010

***0864	COREY LEWIS,	07/12/2010
***5173	COREY LEWIS	07/12/2010

Capital One Bank, N.A. ("Capital One") was a financial institution with banking locations within the Eastern District of Louisiana, the deposits of which were insured by the Federal Deposit Insurance Corporation. Defendant **LEWIS** owned and controlled the Capital One bank accounts listed below, and caused fraudulently obtained U.S. Treasury checks to be deposited into these accounts:

Account Number	Defendant	Approximate Date Opened
***2180	COREY LEWIS	02/05/2010
***2895	COREY LEWIS	02/05/2010

Beginning in approximately 2002 and continuing through at least April 10, 2015, in the Eastern District of Louisiana and elsewhere, defendants **LEWIS**, ANGELA CHANEY, THADDEUS RICHARDSON, CEDRICK MITCHELL, CRAIG LEWIS, BRAD LEWIS, MARTIN JACKSON, SR. and others, unlawfully, voluntarily, intentionally, and knowingly did conspire, combine, confederate, and agree together and with each other:

- a. 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; and
- b. to commit offenses against the United States, to wit, mail fraud, in violation of Title 18, United States Code, Section 1341, and theft of public money, in violation of Title 18, United States Code, Section 641.

Defendant **LEWIS** and others devised and intended to devise a scheme to defraud and to obtain money and property by means of false pretenses, promises, and representations. It was part of the scheme to defraud that defendant **LEWIS** and others would and did obtain the means of identification of individuals, including their names and Social Security numbers.

It was further part of the scheme to defraud that defendant **LEWIS**, BRAD LEWIS, CEDRICK MITCHELL, ANGELA CHANEY, CRAIG LEWIS, and others would and did use these means of identification to prepare and file false federal income tax returns that fraudulently claimed large refunds.

It was further part of the scheme to defraud that defendant **LEWIS**, BRAD LEWIS, CEDRICK MITCHELL, ANGELA CHANEY, CRAIG LEWIS, and others would and did direct that refunds anticipated from false federal income tax returns be paid via U.S. Treasury check and mailed to addresses in Louisiana.

It was further part of the scheme to defraud that defendant **LEWIS**, BRAD LEWIS, **COREY LEWIS**, ANGELA CHANEY, CRAIG LEWIS, and others would and did cause Post Office Boxes to be opened and used to receive fraudulent tax refund checks.

It was further part of the scheme to defraud that defendant **LEWIS**, BRAD LEWIS, CEDRICK MITCHELL, ANGELA CHANEY, CRAIG LEWIS, and others would and did falsely endorse, and cause to be falsely endorsed, fraudulently obtained U.S. Treasury checks.

It was further part of the scheme to defraud that defendant **LEWIS**, BRAD LEWIS, CEDRICK MITCHELL, ANGELA CHANEY, CRAIG LEWIS, THADDEUS RICHARDSON, MARTIN JACKSON, SR. and others would and did cause fraudulently obtained U.S. Treasury checks to be converted to cash, including by depositing the checks into bank accounts; withdrawing the funds in cash; and writing checks payable to cash or to other members of the conspiracy. Defendant **LEWIS** further directed fraudulently obtained U.S. Treasury checks to other check cashers who he knew would not ask for proof of the payees' identities.

Defendant **LEWIS** brought, and caused to be brought, fraudulently obtained tax refund checks to defendants THADDEUS RICHARDSON and MARTIN JACKSON, SR. at their respective business locations. Defendants THADDEUS RICHARDSON and MARTIN

JACKSON, SR. each agreed with defendant **LEWIS** and others to convert the fraudulent tax refund checks into cash, less a fee that they charged for cashing the checks. The fees were typically negotiated at each transaction and represented a portion of the checks' face value. Defendant MARTIN JACKSON, SR. provided **LEWIS** with his portion of the fraud proceeds in cash. Defendant THADDEUS RICHARDSON provided defendant **LEWIS** with his portion of the fraud proceeds in the form of business checks drawn on RICHARDSON's business bank account, which defendant **MITCHELL** then cashed.

It was further part of the scheme to defraud that defendant **LEWIS**, BRAD LEWIS, CEDRICK MITCHELL, ANGELA CHANEY, CRAIG LEWIS, THADDEUS RICHARDSON and MARTIN JACKSON, SR., and others would and did conduct financial transactions involving funds derived from fraudulent income tax refunds.

On or about the dates listed below, defendant **LEWIS** and others caused to be filed with the IRS via U.S. Mail the following false federal income tax returns, identified by the taxpayer initials and home address listed on the returns:

Date Mailed	Taxpayer	Tax Year	Address
01/16/2010	V.M.	2008	P.O. Box 683, Tickfaw, LA
02/09/2010	D.M.	2008	P.O. Box 923, Natalbany, LA
02/22/2010	D.M.	2007	P.O. Box 923, Natalbany, LA
03/08/2010	A.G.	2007	P.O. Box 683, Tickfaw, LA

In furtherance of the conspiracy, defendant **LEWIS** opened the following Post Office Boxes on or about the following dates, among others:

Date Opened	Post Office Box	Post Office Box Holder
12/28/2007	P.O. Box 683, Tickfaw, LA	COREY LEWIS
12/29/2009	P.O. Box 923, Natalbany, LA	COREY LEWIS
05/19/2011	P.O. Box 204, Hammond, LA	COREY LEWIS
05/19/2011	P.O. Box 4171, Hammond, LA	COREY LEWIS

On or about the dates listed below, defendant **LEWIS** caused money of the United States, to wit, a federal income tax refund as described below, to be deposited into bank accounts under his control, which money he knew he was not entitled to receive:

Date of Deposit	Taxpayer	Method of Payment	Amount
05/03/2010	D.R.	Treasury check #***1692	\$4564.97
06/02/2010	T.R.	Treasury check #***6602	\$4432.00
10/01/2010	D.M.	Treasury check #***8955	\$2946.00

On or about the dates listed below, the **LEWIS** conducted, among others, the following financial transactions:

Date of Transaction	Description of Transaction
10/18/2011	Defendant THADDEUS RICHARDSON wrote business check #1489 in the amount of \$2594.00 payable to COREY LEWIS.
10/18/2011	Defendant LEWIS cashed business check #1489 in the amount of \$2594.00 payable to defendant COREY LEWIS.
11/07/2011	Defendant THADDEUS RICHARDSON wrote business check #1514 in the amount of \$2684.00 payable to COREY LEWIS.
11/07/2011	Defendant LEWIS cashed business check #1514 in the amount of \$2684.00 payable to COREY LEWIS.

On or about May 3, 2010, within the Eastern District of Louisiana, defendant **LEWIS** did knowingly transfer, possess, and use the means of identification of another person, without lawful authority, during and in relation to the offense of theft of public money, in violation of 18 U.S.C. § 641, knowing that the means of identification belonged to an actual person, identified by the initials D.R.

Various records, including income tax returns, IRS filing records, bank records, audio and video recordings, 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:


G. DALL KAMMER
Assistant United States Attorney

6/23/15
Date

JULIE TIZZARD, Esq.
Bar Roll No.
Attorneys for Defendant Mitchell

Date

COREY LEWIS
Defendant

Date