

FILED

IN THE UNITED STATES DISTRICT COURT FOR THE
MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION

2015
CLERK
U.S. DISTRICT COURT
MIDDLE DIST. OF ALA.

UNITED STATES OF AMERICA)

CR. NO. 2:15CR343-MHT

v.)

[18 U.S.C. § 286;
18 U.S.C. § 1343;
18 U.S.C. § 641;
18 U.S.C. § 1028A(a)(1), (c)(4), (c)(5);
18 U.S.C. § 981(a)(1)(C);
18 U.S.C. § 982(a)(2)(A);
28 U.S.C. § 2461(c)]

TAVARIOUS JACKSON,
A/K/A "Terrell Carson,"
A/K/A "Hog,")

Defendant.)

INDICTMENT

The Grand Jury charges that:

INTRODUCTION

At times relevant to this Indictment:

1. Defendant TAVARIOUS JACKSON, a/k/a "Terrell Carson," a/k/a "Hog," resided in Montgomery County, Alabama, within the Middle District of Alabama.
2. 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, Social Security number, date of birth, or an access device.
3. A "prepaid debit card" was a card linked to an account at a financial institution, which could be used to receive deposits electronically like a bank account and to make purchases and cash withdrawals with funds in the account like a debit card. Prepaid cards were administered through multiple providers and financial institutions.
4. An "access device" was any card, plate, code, account number, electronic serial number,

mobile identification number, personal identification number, or other telecommunications service, equipment, or instrument identifier, or other means of account access, that could be used alone or in conjunction with another access device, to obtain money, goods, services, or any other thing of value, or that could be used to initiate a transfer of funds (other than a transfer originated solely by paper instrument), such as a prepaid debit card.

5. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury responsible for administering the federal tax laws of the United States, and collecting taxes owed to the United States.

COUNT ONE

(Conspiracy to Defraud the Government with Respect to Claims)

6. The factual allegations contained in Paragraphs 1 through 5 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

7. From no later than in or about February 2011, and continuing until in or about April 2013, within the Middle District of Alabama and elsewhere, Defendant **TAVARIOUS JACKSON**, along with Cruz Castillo Burnett, Rodrickus Howard, Jacorey Giddens and others, both known and unknown to the grand jury, unlawfully and knowingly agreed, combined, conspired with others and each other to defraud the United States by obtaining and aiding to obtain the payment and allowance of false, fictitious, and fraudulent claims.

MANNER AND MEANS

8. Defendant TAVARIOUS JACKSON, and others, both known and unknown to the grand jury, would and did agree to file false federal income tax returns in the names of third-parties without their knowledge.

9. Defendant TAVARIOUS JACKSON, and others, would and did obtain the means of

identification of individuals, including their names, dates of birth, and Social Security numbers. Those means of identification would be received in various methods, including on handwritten lists.

10. Defendant TAVARIOUS JACKSON, and others, would and did use these means of identification to prepare and file federal income tax returns. The conspirators filed over 500 false federal tax returns claiming over \$1 million in fraudulent refunds.

11. Defendant TAVARIOUS JACKSON, and others, would and did direct the refunds anticipated from those false federal income tax returns to be paid via U.S. Treasury checks, to be electronically deposited into bank accounts, and to be electronically deposited into bank accounts linked to prepaid debit cards.

12. Defendant TAVARIOUS JACKSON, and others, would and did use prepaid debit cards acquired in connection with the filing of false tax returns to withdraw cash or to pay for personal items.

13. Defendant TAVARIOUS JACKSON, and others, would and did take steps to conceal the existence of the conspiracy.

ACTS IN FURTHERANCE OF THE CONSPIRACY

14. To accomplish the objectives of the conspiracy, in the Middle District of Alabama, and elsewhere, and in furtherance thereof, Defendant TAVARIOUS JACKSON, and others, both known and unknown to the grand jury, committed, among other acts, the following acts:

15. On several dates, between in or about February 2011 and in or about April 2013, with the precise dates being unknown to the grand jury, Defendant TAVARIOUS JACKSON, and others, obtained the means of identification of individuals for use in preparing and filing false tax returns.

16. Defendant TAVARIOUS JACKSON, and others, prepared and filed, and caused to be prepared and filed, a false income tax return in the name of each of the following individuals whose initials are listed below, on or about the stated date and claiming a refund in the stated amount:

Paragraph	Individual	Date of Filing	Refund Claimed
16(a)	A.F.	02/09/2011	\$1,389
16(b)	O.B.	03/01/2011	\$1,394
16(c)	C.C.	03/02/2011	\$1,471
16(d)	R.B.	03/01/2011	\$1,389
16(e)	A.D.	07/26/2011	\$1,490
16(f)	A.D.	01/09/2012	\$1,499
16(g)	A.D.E.	08/14/2011	\$1,490
16(h)	A.D.E.	01/16/2012	\$1,962
16(i)	A.D.E.	01/31/2013	\$1,695
16(j)	D.F.	07/26/2011	\$1,490
16(k)	D.F.	01/11/2012	\$4,997
16(l)	D.F.	01/28/2013	\$1,776
16(m)	C.P.	09/01/2011	\$1,499
16(n)	C.P.	02/01/2012	\$1,497
16(o)	C.J.	01/18/2012	\$1,499
16(p)	M.A.	01/31/2012	\$1,496
16(q)	T.A.	02/23/2011	\$1,428
16(r)	T.A.	02/29/2012	\$1,991
16(s)	R.S.	01/17/2012	\$1,698
16(t)	K.P.	08/23/2011	\$1,490
16(u)	K.P.	02/10/2012	\$2,421
16(v)	K.P.	03/03/2013	\$2,462
16(w)	J.C.	01/15/2012	\$1,499
16(x)	D.E.	01/09/2012	\$1,499
16(y)	M.R.	02/10/2011	\$1,467

17. On or about February 17, 2011, Defendant TAVARIOUS JACKSON received into his Woodforest National Bank checking account, number xxxxxx8257, a deposit from the U.S. Treasury in the amount of \$1,389. This deposit was a federal tax refund in the name of A.F.

18. On or about March 10, 2011, Defendant TAVARIOUS JACKSON received into

his Woodforest National Bank checking account, number xxxxxx8257, a deposit from H&R Block, based on a tax refund issued by the U.S. Treasury, in the amount of \$1,336.10. This deposit was a federal tax refund in the name of O.B.

19. On or about April 1, 2011, Defendant TAVARIOUS JACKSON received via U.S. mail a tax refund check issued by the U.S. Treasury payable to C.C., and in the amount of \$1,471.

20. On or about March 7, 2011, Defendant TAVARIOUS JACKSON received into his Woodforest National Bank checking account, number xxxxxx8257, a deposit from H&R Block, based on a tax refund issued by the U.S. Treasury, in the amount of \$1,331.10. This deposit was a federal tax refund in the name of R.B.

All in violation of Title 18, United States Code, Section 286.

COUNTS TWO THROUGH FOUR
(Wire Fraud)

21. The factual allegations contained in Paragraphs 1 through 5 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

22. From in or about February 2011 through in or about April 2013 within the Middle District of Alabama and elsewhere, Defendant **TAVARIOUS JACKSON**, having knowingly and intentionally devised and intended to devise a scheme and artifice to defraud and to obtain money by means of false and fraudulent pretenses, representations, and promises, caused to be transmitted by means of wire communications in interstate commerce, communications, signals, and writings, to wit: electronically filed tax returns.

THE SCHEME AND ARTIFICE

23. It was part of the scheme and artifice that Defendant TAVARIOUS JACKSON, Cruz

Castillo Burnett, Rodrickus Howard, Jacorey Giddens and others, both known and unknown to the grand jury, would and did obtain the means of identification of individuals, including their names, dates of birth, and Social Security numbers.

24. It was further part of the scheme and artifice that Defendant TAVARIOUS JACKSON, Cruz Castillo Burnett, Rodrickus Howard, Jacorey Giddens and others, both known and unknown to the grand jury, would and did use these means of identification to prepare and electronically file and cause to be filed false individual income tax returns in order to generate false tax refunds.

25. It was further part of the scheme and artifice that Defendant TAVARIOUS JACKSON, Cruz Castillo Burnett, Rodrickus Howard, Jacorey Giddens and others, both known and unknown to the grand jury, would and did direct the refunds anticipated from those false federal income tax returns to be electronically deposited into bank accounts for purposes of receiving the proceeds of the scheme and artifice.

THE WIRE COMMUNICATIONS

26. On or about the dates listed below, in the Middle District of Alabama and elsewhere, the Defendant TAVARIOUS JACKSON, for the purpose of executing the scheme and artifice to defraud, transmitted, and caused to be transmitted, by means of wire communication in interstate commerce, writings, signs, signals, pictures, and sounds, specifically the electronic refunds generated by electronically-filed tax returns as described for each count below:

Count	Individual	Date of Wire Communication	Refund Paid	Source of Payment
2	A.F.	02/17/2011	\$1,389.00	U.S. Treasury
3	O.B.	03/10/2011	\$1,336.10	H&R Block, based on a refund issued by the U.S. Treasury
4	R.B.	03/07/2011	\$1,331.10	H&R Block, based on a refund issued by the U.S. Treasury

All in violation of Title 18, United States Code, Section 1343.

COUNTS FIVE THROUGH EIGHT
(Theft of Government Money, Property, or Records)

27. The factual allegations contained in Paragraphs 1 through 5 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

28. On or about the dates listed below, in the Middle District of Alabama and elsewhere, the Defendant **TAVARIOUS JACKSON** did steal, purloin, and knowingly convert to his own use and the use of another, money of the United States in the amounts listed below, namely funds administered by the Department of the Treasury in the form of federal tax refunds issued in the names of the individuals whose initials are listed below, which funds the Defendant was not entitled to receive:

Count	Date of Offense	Individual	Amount
5	02/17/2011	A.F.	\$1,389.00
6	03/10/2011	O.B.	\$1,336.10
7	04/01/2011	C.C.	\$1,471.00
8	03/07/2011	R.B.	\$1,331.10

All in violation of Title 18, United States Code, Section 641.

COUNTS NINE THROUGH TWELVE
(Aggravated Identity Theft)

29. The factual allegations contained in Paragraphs 1 through 5 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

30. On or about each of the dates listed below, within the Middle District of Alabama, the Defendant **TAVARIOUS JACKSON** did knowingly possess, transfer, and use the means of identification of another person without lawful authority during and in relation to an offense in this Indictment identified as a Related Count below; that is, the Defendant used the name, Social

Security number, and account number of an actual person known to the grand jury, listed by his or her initials below, to commit the related charge set forth below:

Count	Date of Offense	Related Count	Related Charge	Individual
9	02/17/2011	5	18 U.S.C. § 641	A.F.
10	03/10/2011	6	18 U.S.C. § 641	O.B.
11	04/01/2011	7	18 U.S.C. § 641	C.C.
12	03/07/2011	8	18 U.S.C. § 641	R.B.

All in violation of Title 18, United States Code, Sections 1028A(a)(1) and (c)(1).

FORFEITURE ALLEGATION - 1

31. The allegations contained in Counts 2 through 4 of this Indictment are hereby re-alleged and incorporated by reference for the purpose of alleging forfeiture pursuant to Title 18, United States Code, Section 982(a)(2)(A).

32. Upon conviction of the offenses in violation of Title 18, United States Code, Section 1343, set forth in Counts 2 through 4, of this Indictment, the Defendant **TAVARIOUS JACKSON** shall forfeit to the United States, pursuant to Title 18, United States Code, Section 982(a)(2)(A), any property, real or personal, which constitutes or is derived from proceeds of said violations, including, but not limited to, a money judgment.

33. If any of the property described in this forfeiture allegation, as a result of any act or omission of the Defendant:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party
- (c) has been placed beyond the jurisdiction of the court;
- (d) has been substantially diminished in value; or
- e) has been commingled with other property which cannot be divided

without difficulty,

the United States shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c).

FORFEITURE ALLEGATION - 2

34. The allegations contained in Counts 5 through 8 of this Indictment are hereby re-alleged and incorporated by reference for the purpose of alleging forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c).

35. Upon conviction of the offenses in violation of Title 18, United States Code, Section 641, set forth in Counts 5 through 8, of this Indictment, the Defendant **TAVARIOUS JACKSON** shall forfeit to the United States, pursuant to Title 18, United States Code, Section 982(a)(1)(C) and Title 28, United States Code, Section 2461(c), any property, real or personal, which constitutes or is derived from proceeds of said violations, including, but not limited to, a money judgment.

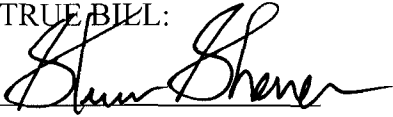
36. If any of the property described in this forfeiture allegation, as a result of any act or omission of the Defendant:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party
- (c) has been placed beyond the jurisdiction of the court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be divided without difficulty,

the United States shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c).

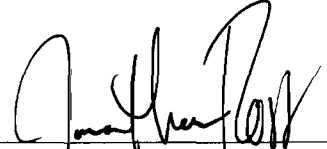
All pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c).

A TRUE BILL:




Foreperson

GEORGE L. BECK, JR.
United States Attorney



Jonathan S. Ross

Kevin P. Davidson
Assistant United States Attorneys



Gregory P. Bailey

Robert J. Boudreau
Trial Attorneys
United States Department of Justice
Tax Division