

FILED

AUG 12 2015

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

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

UNITED STATES OF AMERICA)
)
 v.)
)
 ELIZABETH GRANT,)
 A/K/A "Elizabeth Williams Grant,")
 A/K/A "Ann Grant,")
)
 Defendant.)
)
)

CR. NO. 3:15cr342-MHT
[18 U.S.C. § 286;
18 U.S.C. § 1341;
18 U.S.C. § 1028A(a)(1), (c)(5);
18 U.S.C. § 1709;
18 U.S.C. § 981(a)(1)(C);
28 U.S.C. § 2461(c)]

INDICTMENT

The Grand Jury charges that:

INTRODUCTION

At times relevant to this Indictment:

1. Defendant ELIZABETH GRANT, a/k/a "Elizabeth Williams Grant," a/k/a "Ann Grant," resided in Seale, Alabama, within the Middle District of Alabama. ELIZABETH GRANT was an employee of the United States Postal Service and worked as a mail carrier in Seale, Alabama.

2. Tracy Mitchell, Dameisha Mitchell, also known as "Meisha," Latasha Mitchell, also known as "Tasha," and Talarious Paige resided in Phenix City, Alabama, within the Middle District of Alabama. Tracy Mitchell is the mother of Dameisha Mitchell and Latasha Mitchell.

3. Tamika Floyd resided in Salem, Alabama, within the Middle District of Alabama. Between in or about 2006 and May 2013, Defendant Tamika Floyd was employed at a state agency located in Opelika, Alabama. Through her employment, Tamika Floyd had access to the means of identification of individuals.

4. Keshia Lanier, also known as “Keshia Gray” and “Keshia Williams,” resided in Seale, Alabama, and in Newnan, Georgia.

5. 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.

6. 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.

COUNT ONE
(Conspiracy to File False Claims)

1. The factual allegations contained in Paragraphs 1 through 6 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. From at least in or about January 2013 and continuing until in or about December 2013, within the Middle District of Alabama and elsewhere, Defendant

ELIZABETH GRANT,

Tracy Mitchell, Latasha Mitchell, Dameisha Mitchell, Talarious Paige, Keisha Lanier, Tamika Floyd, and others, both known and unknown to the grand jury, unlawfully and knowingly agreed, combined, and 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

3. ELIZABETH GRANT, Tracy Mitchell, Latasha Mitchell, Dameisha Mitchell, Talarious Paige, Tamika Floyd, Keisha Lanier, and others, both known and unknown to the

grand jury, would and did agree to file and cause others to file false federal income tax returns in the names of third parties without said third parties' knowledge.

4. Tracy Mitchell, Latasha Mitchell, Talarious Paige, Tamika Floyd, Keisha Lanier, and others would and did obtain the means of identification of individuals, including their names, dates of birth, and Social Security numbers.

5. ELIZABETH GRANT would and did provide addresses on her postal route to Tracy Mitchell and others for the purpose of having fraudulently-obtained federal income tax refund checks mailed to those addresses.

6. Tracy Mitchell, Latasha Mitchell, Talarious Paige, Keisha Lanier, and others would and did use the means of identification to prepare and file false federal income tax returns claiming tax refunds to which they were not entitled, and would and did direct the federal tax refunds to be mailed to addresses located along ELIZABETH GRANT's normal mail delivery route in Seale, Alabama. Tracy Mitchell, Latasha Mitchell, Talarious Paige, Keisha Lanier, and others would and did file over 700 federal income tax returns for tax year 2012 that directed over \$1.5 million in tax refunds to be mailed to addresses on ELIZABETH GRANT's postal route.

7. ELIZABETH GRANT, for payment, would and did take the United States Treasury federal income tax refund checks from the mail and provide them to Tracy Mitchell and others.

8. Tracy Mitchell, Latasha Mitchell, Dameisha Mitchell, Talarious Paige, Keisha Lanier, and others would and did cause United States Treasury federal income tax refund checks and refund checks issued through financial institutions to be cashed at several businesses located in Alabama and Georgia.

9. ELIZABETH GRANT, Tracy Mitchell, Latasha Mitchell, Dameisha Mitchell, Talarious Paige, Tamika Floyd, Keisha Lanier, and others would and did take steps to conceal the existence of the conspiracy.

ACTS IN FURTHERANCE OF THE CONSPIRACY

10. To accomplish the objectives of the conspiracy, in the Middle District of Alabama and elsewhere, and in furtherance thereof, ELIZABETH GRANT, and others, both known and unknown to the grand jury, committed the following acts, among others:

11. On several dates, Tamika Floyd obtained the means of identification of individuals from her place of employment and provided those means of identification to Keisha Lanier and others.

12. On several dates, Keisha Lanier provided means of identification to Tracy Mitchell, Latasha Mitchell, Talarious Paige, and others.

13. On several dates, ELIZABETH GRANT provided addresses from her postal route to Tracy Mitchell and others for the purpose of having fraudulently-obtained federal income tax refund checks mailed to those addresses.

14. Tracy Mitchell, Latasha Mitchell, Talarious Paige and others prepared and filed, and caused to be prepared and filed, a false 2012 federal income tax return in the name of each of the following individuals whose initials are listed below, on or about the date listed, claimed a refund in the amount listed:

Paragraph	Individual	Date of Filing	Refund Claimed
15.	M.O.	06/20/2013	\$1,562
16.	S.D.	07/01/2013	\$2,673

Paragraph	Individual	Date of Filing	Refund Claimed
17.	T.H.	07/09/2013	\$2,900
18.	A.A.	07/09/2013	\$2,094
19.	C.S.	07/10/2013	\$2,123
20.	B.F.	07/16/2013	\$2,231
21.	N.F.	07/16/2013	\$2,028
22.	M.S.	07/16/2013	\$3,210
23.	D.B.	07/16/2013	\$2,653
24.	C.B.	07/16/2013	\$2,453
25.	J.B.	07/16/2013	\$2,059
26.	A.B.	07/16/2013	\$2,672
27.	S.O.	07/22/2013	\$2,716
28.	A.H.	10/15/2013	\$1,573

29. On or about each date listed below, a United States Treasury federal tax refund check was entrusted to the United States Postal Service for delivery to the address listed below and such check was subsequently taken by ELIZABETH GRANT:

Paragraph	Date of Mailing	Mailed Item
30.	07/02/2013	Refund check in the name of M.O., addressed to M.O. on Avalon Dr., in Seale, Alabama
31.	07/19/2013	Refund check in the name of S.D., addressed to S.D. on Jupiter Dr., in Seale, Alabama
32.	07/19/2013	Refund check in the name of T.H., addressed to T.H. on Doe Dr., in Seale, Alabama

Paragraph	Date of Mailing	Mailed Item
33.	07/19/2013	Refund check in the name of A.A., addressed to A.A. on J C Road, in Seale, Alabama
34.	07/26/2013	Refund check in the name of C.S, addressed to C.S. on Abel Ct., in Seale, Alabama
35.	07/26/2013	Refund check in the name of B.F., addressed to B.F. on Harvest Dr., in Seale, Alabama
36.	07/26/2013	Refund check in the name of N.F., addressed to N.F. on Robinson Rd., in Seale, Alabama
37.	07/26/2013	Refund check in the name of M.S., addressed to M.S. on Whitetail Rd., in Seale, Alabama
38.	07/26/2013	Refund check in the name of D.B., addressed to D.B. on Harvest Dr., in Seale, Alabama
39.	08/02/2013	Refund check in the name of C.B., addressed to C.B. on Lato Rd., in Seale, Alabama
40.	08/02/2013	Refund check in the name of J.B., addressed to J.B. on Lato Rd., in Seale, Alabama
41.	07/26/2013	Refund check in the name of A.B., addressed to A.B. on Avalon Cir., in Seale, Alabama
42.	08/02/2013	Refund check in the name of S.O., addressed to S.O. on Avalon Cir., in Seale, Alabama
43.	10/25/2013	Refund check in the name of A.H., addressed to A.H. on Buckskin Dr., in Seale, Alabama

44. On several dates, ELIZABETH GRANT provided United States Treasury federal tax refund checks mailed to her postal route to Tracy Mitchell and others.

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

COUNTS TWO THROUGH FIFTEEN
(Mail Fraud)

1. The factual allegations contained in Paragraphs 1 through 6 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. From in or about at least January 2013 through in or about December 2013, within the Middle District of Alabama and elsewhere, Defendant ELIZABETH GRANT and others, known and unknown, having knowingly and intentionally devised and participated in a scheme and artifice to defraud, and to obtain money by means of false and fraudulent pretenses, representations, and promises, caused to be placed in a post office and authorized depository for mail matter, matters and things to be sent and delivered by the United States Postal Service (“Postal Service”), and did take and receive matters and things that had been delivered by the Postal Service, namely, United States Treasury federal tax refund checks.

THE SCHEME AND ARTIFICE

3. The allegations contained in Paragraphs 3 through 9 of Count 1 of this Indictment are realleged and incorporated herein as if copied verbatim.

THE MAILINGS

4. On or about each date listed below, in the Middle District of Alabama and elsewhere, ELIZABETH GRANT and others, for the purpose of executing the scheme and artifice to defraud, and to aid and abet the same, caused to be placed in a post office and authorized depository for mail matter, matters and things to be sent and delivered by the Postal Service and did take and receive matters and things that had been delivered by the Postal Service, namely, United States Treasury federal tax refund checks, as described below:

Count	Date of Offense	Mailing
TWO	07/02/2013	Refund check in the name of M.O., addressed to M.O. on Avalon Dr., in Seale, Alabama
THREE	07/19/2013	Refund check in the name of S.D., addressed to S.D. on Jupiter Dr., in Seale, Alabama
FOUR	07/19/2013	Refund check in the name of T.H., addressed to T.H. on Doe Dr., in Seale, Alabama
FIVE	07/19/2013	Refund check in the name of A.A., addressed to A.A. on J C Road, in Seale, Alabama
SIX	07/26/2013	Refund check in the name of C.S, addressed to C.S. on Abel Ct., in Seale, Alabama
SEVEN	07/26/2013	Refund check in the name of B.F., addressed to B.F. on Harvest Dr., in Seale, Alabama
EIGHT	07/26/2013	Refund check in the name of N.F., addressed to N.F. on Robinson Rd., in Seale, Alabama
NINE	07/26/2013	Refund check in the name of M.S., addressed to M.S. on Whitetail Rd., in Seale, Alabama
TEN	07/26/2013	Refund check in the name of D.B., addressed to D.B. on Harvest Dr., in Seale, Alabama
ELEVEN	08/02/2013	Refund check in the name of C.B., addressed to C.B. on Lato Rd., in Seale, Alabama
TWELEVE	08/02/2013	Refund check in the name of J.B., addressed to J.B. on Lato Rd., in Seale, Alabama
THIRTEEN	07/26/2013	Refund check in the name of A.B., addressed to A.B. on Avalon Cir., in Seale, Alabama
FOURTEEN	08/02/2013	Refund check in the name of S.O., addressed to S.O. on Avalon Cir., in Seale, Alabama
FIFTEEN	10/25/2013	Refund check in the name of A.H., addressed to A.H. on Buckskin Dr., in Seale, Alabama

All in violation of Title 18, United States Code, Section 1341.

COUNTS SIXTEEN THROUGH TWENTY-NINE

(Aggravated Identity Theft)

1. The factual allegations contained in Paragraphs 1 through 6 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. On or about each date listed below, within the Middle District of Alabama, Defendant ELIZABETH GRANT did knowingly possess and transfer, without lawful authority, the means of identification of another person during and in relation to the offense in this Indictment identified as a Related Count below, that is, she knowingly possessed and transferred the name and Social Security number of an actual person known to the grand jury, listed by his or her initials below, during and in relation to committing the offense of mail fraud in violation of 18 U.S.C. § 1341:

Count	Date of Offense	Related Count	Individual
SIXTEEN	07/02/2013	TWO	M.O.
SEVENTEEN	07/19/2013	THREE	S.D.
EIGHTEEN	07/19/2013	FOUR	T.H.
NINETEEN	07/19/2013	FIVE	A.A.
TWENTY	07/26/2013	SIX	C.S.
TWENTY-ONE	07/26/2013	SEVEN	B.F.
TWENTY-TWO	07/26/2013	EIGHT	N.F.
TWENTY-THREE	07/26/2013	NINE	M.S.
TWENTY-FOUR	07/26/2013	TEN	D.B.
TWENTY-FIVE	08/02/2013	ELEVEN	C.B.
TWENTY-SIX	08/02/2013	TWELEVE	J.B.

Count	Date of Offense	Related Count	Individual
TWENTY-SEVEN	07/26/2013	THIRTEEN	A.B.
TWENTY-EIGHT	08/02/2013	FOURTEEN	S.O.
TWENTY-NINE	10/25/2013	FIFTEEN	A.H.

All in violation of Title 18, United States Code, Sections 1028A(a)(1), (c)(5).

COUNTS THIRTY THROUGH FORTY-THREE
(Embezzlement of Mail)

1. The factual allegations contained in Paragraphs 1 through 6 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. On or about each date listed below, within the Middle District of Alabama, Defendant ELIZABETH GRANT, an employee of the Postal Service, knowingly embezzled a letter, package, bag, mail, and any article and thing contained therein entrusted to her and which came into her possession intended to be conveyed by mail and carried and delivered by any carrier, agent and other person employed in any department of the Postal Service, namely, she embezzled the United States Treasury federal tax refund check listed below, which was addressed by name to the individual whose initials are listed below:

Count	Date of Offense	Item
THIRTY	07/02/2013	Refund check in the name of M.O., addressed to M.O. on Avalon Dr., in Seale, Alabama
THIRTY-ONE	07/19/2013	Refund check in the name of S.D., addressed to S.D. on Jupiter Dr., in Seale, Alabama
THIRTY-TWO	07/19/2013	Refund check in the name of T.H., addressed to T.H. on Doe Dr., in Seale, Alabama

Count	Date of Offense	Item
THIRTY-THREE	07/19/2013	Refund check in the name of A.A., addressed to A.A. on J C Road, in Seale, Alabama
THIRTY-FOUR	07/26/2013	Refund check in the name of C.S, addressed to C.S. on Abel Ct., in Seale, Alabama
THIRTY-FIVE	07/26/2013	Refund check in the name of B.F., addressed to B.F. on Harvest Dr., in Seale, Alabama
THIRTY-SIX	07/26/2013	Refund check in the name of N.F., addressed to N.F. on Robinson Rd., in Seale, Alabama
THIRTY-SEVEN	07/26/2013	Refund check in the name of M.S., addressed to M.S. on Whitetail Rd., in Seale, Alabama
THIRTY-EIGHT	07/26/2013	Refund check in the name of D.B., addressed to D.B. on Harvest Dr., in Seale, Alabama
THIRTY-NINE	08/02/2013	Refund check in the name of C.B., addressed to C.B. on Lato Rd., in Seale, Alabama
FORTY	08/02/2013	Refund check in the name of J.B., addressed to J.B. on Lato Rd., in Seale, Alabama
FORTY-ONE	07/26/2013	Refund check in the name of A.B., addressed to A.B. on Avalon Cir., in Seale, Alabama
FORTY-TWO	08/02/2013	Refund check in the name of S.O., addressed to S.O. on Avalon Cir., in Seale, Alabama
FORTY-THREE	10/25/2013	Refund check in the name of A.H., addressed to A.H. on Buckskin Dr., in Seale, Alabama

All in violation of Title 18, United States Code, Section 1709.

FORFEITURE ALLEGATION

1. The allegations contained in Counts Two through Fifteen of this Indictment are realleged and incorporated herein as if copied verbatim for the purpose of alleging forfeitures pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c).

2. Upon conviction for the offenses alleged in Counts Two through Fifteen, Defendant ELIZABETH GRANT shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c), any and all property constituting or derived from the proceeds said Defendant obtained directly or indirectly as a result of said offenses, including but not limited to:

a. A money judgment in the amount of \$978,468.

3. If any of the property subject to forfeiture, 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

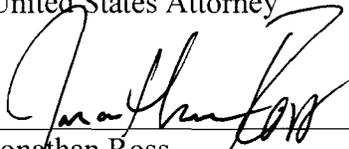
e. has been commingled with other property which cannot be divided without difficulty,

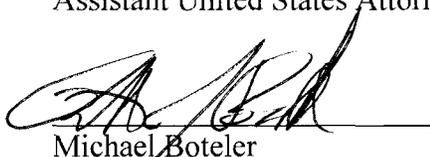
the United States shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c), up to the value of the forfeitable property described above.

A TRUE BILL:


Foreperson

GEORGE L. BECK, JR.
United States Attorney


Jonathan Ross
Kevin Davidson
Assistant United States Attorney


Michael Boteler
Gregory Bailey
Robert Boudreau
Trial Attorneys
United States Department of Justice
Tax Division