

FILED IN OPEN COURT
U.S.D.C. Atlanta

DEC 01 2015

JAMES N. HATTEN, Clerk
By: *[Signature]*
Deputy Clerk

ORIGINAL

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

UNITED STATES OF AMERICA

v.

CHERYL SINGLETON

UNDER SEAL

Criminal Indictment

No. 1 : 15 - CR - 443

THE GRAND JURY CHARGES THAT:

Introduction

At all times relevant to this Indictment:

1. The defendant, CHERYL SINGLETON, owned and operated "Advanced Tax Services," a tax return preparation business with multiple offices located in the Northern District of Georgia.
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 address.
3. 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.

COUNTS ONE THROUGH TEN

(Wire Fraud)

4. The Grand Jury re-alleges and incorporates by reference the factual allegations contained in paragraphs 1 through 3 of this Indictment as if fully set forth herein.

5. From at least on or about January 1, 2012, and continuing through at least on or about February 19, 2013, in the Northern District of Georgia and elsewhere, the defendant, CHERYL SINGLETON, aided and abetted by others known and unknown to the Grand Jury, knowingly devised and intended to devise a scheme and artifice to defraud the IRS, and to obtain money from the IRS by means of materially false and fraudulent pretenses, representations, promises, and by omission of material facts, well knowing and having reason to know that said pretenses, representations, and promises were false and fraudulent when made and caused to be made and that said omissions were and would be material.

Scheme and Artifice to Defraud

6. It was part of the scheme and artifice that the defendant, CHERYL SINGLETON, aided and abetted by others known and unknown to the Grand Jury, would and did tell individuals that they could apply for a government stimulus payment by giving their means of identification to Advanced Tax Services.

7. It was further part of the scheme and artifice that the defendant, CHERYL SINGLETON, aided and abetted by others known and unknown to the Grand Jury, would and did obtain the means of identification of individuals.

8. It was further part of the scheme and artifice that the defendant, CHERYL SINGLETON, would and did make false and fraudulent claims for tax refunds by electronically filing and causing to be filed false federal income tax returns with the IRS using the means of identification of individuals as named taxpayers without these individuals' knowledge or consent.

Wires in Furtherance of Scheme

9. On or about the dates listed below for each count, the defendant, CHERYL SINGLETON, aided and abetted by others known and unknown to the Grand Jury, for the purpose of executing and attempting to execute the aforementioned scheme and artifice to defraud, and to obtain money and property by means of false and fraudulent pretenses and representations, would and did, with the intent to defraud, cause to be transmitted by means of a wire communication in interstate commerce certain writings, signs, signals, and sounds, namely, the false and fraudulent tax returns as identified for each count below by date and client initials:

| COUNT | DATE | WIRE TRANSMISSION |
|-------|-----------|--|
| One | 2/21/2012 | Electronic Filing of Tax Return in the name of "A.P." for tax year 2011. |
| Two | 2/21/2012 | Electronic Filing of Tax Return in the name of "C.T." for tax year 2011. |

| | | |
|-------|-----------|--|
| Three | 2/19/2013 | Electronic Filing of Tax Return in the name of "C.T." for tax year 2012. |
| Four | 1/21/2012 | Electronic Filing of Tax Return in the name of "C.J." for tax year 2011. |
| Five | 2/14/2013 | Electronic Filing of Tax Return in the name of "C.J." for tax year 2012. |
| Six | 1/20/2012 | Electronic Filing of Tax Return in the name of "C.S." for tax year 2011. |
| Seven | 2/10/2012 | Electronic Filing of Tax Return in the name of "D.M." for tax year 2011. |
| Eight | 2/16/2012 | Electronic Filing of Tax Return in the name of "D.P." for tax year 2011. |
| Nine | 2/10/2012 | Electronic Filing of Tax Return in the name of "L.B." for tax year 2011. |
| Ten | 1/28/2012 | Electronic Filing of Tax Return in the name of "W.N." for tax year 2011. |

All in violation of Title 18, United States Code, Sections 1343 and 2.

COUNTS ELEVEN THROUGH TWENTY

(Aggravated Identity Theft)

10. The Grand Jury re-alleges and incorporates by reference the factual allegations contained in paragraphs 1 through 3 and 5 through 9 of this Indictment as if fully set forth herein.

11. On or about the dates listed below, in the Northern District of Georgia, the defendant, CHERYL SINGLETON, did knowingly possess and caused to be possessed, transfer and caused to be transferred, and use and caused to be used a means of identification of another person, without lawful authority, during and in relation to the wire fraud offenses described in Counts One through Ten of this Indictment, that is, the defendant, CHERYL SINGLETON, knowingly possessed, transferred, and used the names and Social Security numbers of the actual persons identified by their initials below on false and fraudulent federal income tax returns that were filed with the IRS and caused to be transmitted by means of a wire communication in interstate commerce:

| COUNT | CORRESPONDING WIRE FRAUD COUNT | DATE | ACTUAL PERSON |
|-----------|--------------------------------|-----------|---------------|
| Eleven | One | 2/21/2012 | "A.P." |
| Twelve | Two | 2/21/2012 | "C.T." |
| Thirteen | Three | 2/19/2013 | "C.T." |
| Fourteen | Four | 1/21/2012 | "C.J." |
| Fifteen | Five | 2/14/2013 | "C.J." |
| Sixteen | Six | 1/20/2012 | "C.S." |
| Seventeen | Seven | 2/10/2012 | "D.M." |
| Eighteen | Eight | 2/16/2012 | "D.P." |
| Nineteen | Nine | 2/10/2012 | "L.B." |
| Twenty | Ten | 1/28/2012 | "W.N." |

All in violation of Title 18, United States Code, Sections 1028A(a)(1), (c)(5), and 2.

COUNTS TWENTY-ONE THROUGH THIRTY

(False Claims against the IRS)

12. The Grand Jury re-alleges and incorporates by reference the factual allegations contained in paragraphs 1 through 3 and 5 through 9 of this Indictment as if fully set forth herein.

13. On or about the date listed below, in the Northern District of Georgia, the defendant CHERYL SINGLETON, did make and caused to be made and present and caused to be presented to a United States department and agency thereof, claims upon and against the United States and a United States department and agency thereof, specifically, the IRS, knowing such claims to be false, fictitious, and materially fraudulent, specifically, by filing federal income tax returns that contained false information and that fraudulently claimed tax refunds in the amounts listed below:

| COUNT | DATE | LISTED TAXPAYER | AMOUNT CLAIMED |
|--------------|-----------|-----------------|----------------|
| Twenty-one | 2/21/2012 | "A.P." | \$1,000 |
| Twenty-two | 2/21/2012 | "C.T." | \$1,000 |
| Twenty-three | 2/19/2013 | "C.T." | \$2,925 |
| Twenty-four | 1/21/2012 | "C.J." | \$1,000 |
| Twenty-five | 2/14/2013 | "C.J." | \$1,000 |
| Twenty-six | 1/20/2012 | "C.S." | \$1,000 |
| Twenty-seven | 2/10/2012 | "D.M." | \$1,000 |
| Twenty-eight | 2/16/2012 | "D.P." | \$1,000 |
| Twenty-nine | 2/10/2012 | "L.B." | \$1,000 |
| Thirty | 1/28/2012 | "W.N." | \$1,000 |

All in violation of Title 18, United States Code, Sections 287 and 2.

FORFEITURE PROVISION

14. Upon conviction for one or more of the offenses alleged in Counts 1 through 10 of this Indictment, the defendant 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 property constituting or derived from proceeds obtained directly or indirectly as a result of said violations.

15. If, as a result of any act or omission of the defendant, any property subject to forfeiture:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- 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 subdivided without difficulty;


the United States intends, pursuant to Title 18, United States Code, Section 982(b) and Title 21, United States Code, Section 853(p), and Title 28, United States Code, Section 2461(c), to seek forfeiture of any other property of said

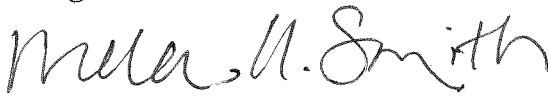
defendant up to the value of the forfeitable property.

A TRUST BILL

FOREPERSON

JOHN A. HORN
United States Attorney


THOMAS J. KREPP
Assistant United States Attorney
Georgia Bar No. 346781


MELANIE A. SMITH
Department of Justice Tax Division Trial Attorney
Virginia Bar No. 82663

600 U.S. Courthouse
75 Spring Street, S.W.
Atlanta, GA 30303
404-581-6000; Fax: 404-581-6181