

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

United States Courts
Southern District of Texas
FILED

FEB 25 2016

David J. Bradley, Clerk of Court

UNITED STATES OF AMERICA

§
§
§
§
§

v.

CRIMINAL NO.

FELIX K. MARTIN

26 U.S.C. § 7206(2)

H 16 086

INDICTMENT

COUNTS ONE THROUGH EIGHTEEN

THE GRAND JURY CHARGES:

At times material to this Indictment:

1. FELIX K. MARTIN resided in Houston, Texas, within the Southern District of Texas. FELIX K. MARTIN operated a tax return preparation business in Houston, Texas.

2. The Internal Revenue Service was and is an agency of the United States Department of the Treasury responsible for the administration of the internal revenue laws of the United States.

3. On or about the dates set forth below, in the Southern District of Texas, Defendant FELIX K. MARTIN did willfully aid and assist in, and procure, counsel and advise the preparation and presentation under the internal revenue laws of U.S. Individual Income Tax Returns, Forms 1040, for the years and taxpayers, as identified by their initials, listed below, which tax returns were false and fraudulent as to material matters, including but not limited to, those described below:

COUNT	TAXPAYER	TAX YEAR	DATE OF FILING	FALSE MATERIAL MATTER
1	H.M.	2009	1/30/2010	Education Credit (line 49) American Opportunity Credit (line 66) Business Income (line 12)
2	M.B.	2009	1/9/2010	Education Credit (line 49) American Opportunity Credit (line 66) Additional Child Tax Credit (line 65)
3	T.J.	2009	2/3/2010	Education Credit (line 49) American Opportunity Credit (line 66) Business Income (line 12)
4	J.D.P.	2009	1/20/2010	Education Credit (line 49) American Opportunity Credit (line 66)
5	S.H.	2009	2/4/2010	Education Credit (line 49) American Opportunity Credit (line 66)
6	A.R.	2009	1/16/2010	Business Income (line 12)
7	M.B.	2010	2/9/2011	Education Credit (line 49) American Opportunity Credit (line 66) Additional Child Tax Credit (line 65)
8	J.D.P.	2010	1/8/2011	Education Credit (line 49) American Opportunity Credit (line 66) Business Income (line 12)
9	S.H.	2010	1/17/2011	American Opportunity Credit (line 66)
10	C.Q. & E.Q.	2010	1/28/2011	Education Credit (line 49) American Opportunity Credit (line 66)
11	H.M.	2010	2/2/2011	Education Credit (line 49) American Opportunity Credit (line 66) Business Income (line 12)
12	T.J.	2010	2/14/2011	Education Credit (line 49) American Opportunity Credit (line 66) Business Income (line 12)
13	A.R.	2010	1/29/2011	Education Credit (line 49) American Opportunity Credit (line 66)

14	T.G.	2010	2/16/2011	Education Credit (line 49) American Opportunity Credit (line 66)
15	R.J.	2010	2/14/2011	Education Credit (line 49) American Opportunity Credit (line 66)
16	J.O.	2010	2/17/2011	Education Credit (line 49) American Opportunity Credit (line 66)
17	L.O.	2010	2/18/2011	American Opportunity Credit (line 66)
18	A.T.V.	2010	2/13/2011	American Opportunity Credit (line 66)

In violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL.

Original Signature On File

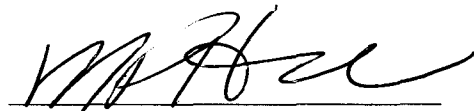
FOREPERSON

Presented by:

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United States Attorney
Southern District of Texas

CAROLINE D. CIRAOLO
Acting Assistant Attorney General, Tax Division
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By:



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