

**FILED**

FEB 11 2016

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION

THOMAS G. BRITTON  
CLERK, U.S. DISTRICT COURT

UNITED STATES OF AMERICA,

v.

JONATHAN HERRING,  
a/k/a "Marco Brown," "Byron Taylor,"  
and "Quang Dang,"

Defendant.

No.

**16CR 085**

Violations: Title 18, United States Code,  
Sections 1343, 1028A, and 1029

**RECEIVED**

FEB 11 2016

MAGISTRATE JUDGE, JEFFREY COLE  
UNITED STATES DISTRICT COURT

**COUNTS ONE THROUGH TEN**  
(Wire Fraud)

The SPECIAL JANUARY 2015 GRAND JURY charges:

**JUDGE ELLIS**

**MAGISTRATE JUDGE COLE**

1. At times material to this Indictment:

a. Defendant JONATHAN HERRING, also known as "Marco Brown,"

"Byron Taylor," and "Quang Dang," resided in Harvey, Illinois, within the Northern District of Illinois.

b. 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.

c. Electronic Filing Identification Number ("EFIN") was a number issued by the IRS to tax preparers to electronically file tax returns.

2. From in or about November 2014 through in or about the date of the Indictment, within the Northern District of Illinois and elsewhere, JONATHAN HERRING, Defendant herein, 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, which scheme is further described below.

The Scheme

3. It was part of the scheme that defendant JOHATHAN HERRING and others submitted and caused to be submitted false and fictitious individual income tax returns for calendar year 2014, using the identities of various taxpayers without their knowledge or consent, which returns included, among other things, the victims' names, Social Security numbers, false income information, and false income tax withholdings.

4. It was part of the scheme and artifice that Defendant JONATHAN HERRING and others obtained personal identifying information of various taxpayers, including their names and Social Security numbers, without their authorization. Some of the personal identifying information came from the United States Air Force.

5. It was further part of the scheme that Defendant JONATHAN HERRING obtained an EFIN from Person A to be used to file federal income tax returns.

6. It was further part of the scheme that Defendant JONATHAN HERRING used and caused the use of the EFIN from Person A and the personal identifying information obtained without authorization to prepare and electronically file fraudulent income tax returns from locations within the Northern District of Illinois.

7. It was further part of the scheme that Defendant JONATHAN HERRING directed anticipated tax refunds from these fraudulently filed income tax returns to be paid to financial institutions, which in turn issued the refunds via check or direct deposit into accounts controlled by Defendant.

8. It was further part of the scheme that Defendant JONATHAN HERRING opened and caused the opening of several bank accounts in the names of aliases, including Marco Brown and Quang Dang, and caused fraudulently obtained federal income tax refunds to be deposited into those accounts.

9. It was further part of the scheme that Defendant JONATHAN HERRING caused checks issued by financial institutions to be cashed at several stores.

10. It was further part of the scheme that Defendant JONATHAN HERRING stored personal identifying information at his residence in Harvey, Illinois.

11. It was further part of the scheme that Defendant JONATHAN HERRING took steps to conceal the existence of the conspiracy, including, among other things, using several aliases.

The Wire Communications

12. On or about each date listed below, in the Northern District of Illinois and elsewhere, Defendant JONATHAN HERRING, for the purpose of executing the scheme to defraud and to obtain money and property, transmitted, and caused to be transmitted by means of wire communication in interstate commerce, certain writings, signs, signals, pictures, and sounds as described for each count below:

Count	Date of Offense	Wire Communication
1	1/20/2015	Electronically filed tax return in the name of B.Cu. claiming a tax refund of \$1,421
2	1/20/2015	Electronically filed tax return in the name of B.Co. claiming a tax refund of \$2,174
3	1/20/2015	Electronically filed tax return in the name of E.C. claiming a tax refund of \$1,331
4	1/20/2015	Electronically filed tax return in the name of D.D. claiming a tax refund of \$2,031

Count	Date of Offense	Wire Communication
5	1/20/2015	Electronically filed tax return in the name of S.A. claiming a tax refund of \$1,839
6	1/20/2015	Electronically filed tax return in the name of J.An. claiming a tax refund of \$1,338
7	1/20/2015	Electronically filed tax return in the name of Je.AL. claiming a tax refund of \$1,154
8	1/20/2015	Electronically filed tax return in the name of B.A. claiming a tax refund of \$1,651
9	1/20/2015	Electronically filed tax return in the name of T.A. claiming a tax refund of \$1,633
10	1/25/2015	Electronically filed tax return in the name of Jo.AL. claiming a tax refund of \$1,579

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

**COUNTS ELEVEN THROUGH TWENTY**  
(Aggravated Identity Theft)

The SPECIAL JANUARY 2015 GRAND JURY charges:

1. The factual allegations contained in Paragraph 1 through 11 of Counts One through Ten are incorporated here.
2. On or about each date listed below, within the Northern District of Illinois and elsewhere, Defendant JONATHAN HERRING did knowingly use the means of identification of another person without lawful authority during and in relation to the offense in this Indictment identified as a Related Count below, that is, he knowingly used the name and Social Security number of an actual person known to the grand jury, listed by their initials, to commit wire fraud:

Count	Date of Offense	Related Count	Individual
11	1/20/2015	1	B.Cu.
12	1/20/2015	2	B.Co.
13	1/20/2015	3	E.C.

Count	Date of Offense	Related Count	Individual
14	1/20/2015	4	D.D.
15	1/20/2015	5	S.A.
16	1/20/2015	6	J.An.
17	1/20/2015	7	Je.Al.
18	1/20/2015	8	B.A.
19	1/20/2015	9	T.A.
20	1/25/2015	10	Jo.Al.

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

**COUNT TWENTY-ONE**  
(Access Device Fraud)

The SPECIAL JANUARY 2015 GRAND JURY further charges:

1. The factual allegations contained in Paragraph 1 through 11 of Counts One through Ten are incorporated here.

2. On or about June 24, 2015, in the Northern District of Illinois and elsewhere, Defendant JONATHAN HERRING, knowingly and with intent to defraud, possessed fifteen or more unauthorized access devices, namely Social Security numbers belonging to third-parties without their knowledge or consent, said possession affecting interstate commerce.

All in violation of 18 United States Code § 1029(a)(3).

A TRUE BILL:

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FOREPERSON

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UNITED STATES ATTORNEY

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MICHAEL C. BOTELER  
TIMOTHY M. RUSSO  
TRIAL ATTORNEYS  
TAX DIVISION  
UNITED STATES DEPARTMENT OF JUSTICE