

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

**Holding a Criminal Term
Grand Jury Sworn in on May 5, 2015**

UNITED STATES OF AMERICA	:	Criminal No. 16-CR-
	:	
v.	:	
	:	
JOANN LITTLE,	:	VIOLATIONS:
a/k/a Joanne Little,	:	
	:	
Defendant.	:	26 U.S.C. § 7206(2) (Aiding and assisting
	:	the preparation of
	:	false tax returns.)

INDICTMENT

The Grand Jury for the District of Columbia charges that:

COUNTS ONE THROUGH THIRTY-FIVE
AIDING AND ASSISTING IN THE PREPARATION OF FALSE RETURNS

Introduction

At all times relevant to this Indictment:

1. JOANN LITTLE was a resident of Suitland, Maryland, who has prepared tax returns since at least 2009.
2. LITTLE prepared tax returns at a tax preparation service located at 1002 H Street NE, within the District of Columbia. This tax preparation service was known as Instant Tax Service until approximately 2012, when the name was changed to Speedy Tax Service.
3. The Internal Revenue Service ("IRS") was an agency within the United States Department of the Treasury responsible for administering and enforcing the tax laws regarding the ascertainment, computation, assessment, and collection of taxes owed to the United States by its citizens and businesses.

4. A U.S. Individual Income Tax Return, Form 1040 (“Form 1040”), was an income tax return filed with the IRS by citizens and residents of the United States that reported, among other things, income and deductions to determine the amount of tax owed or the amount to be refunded to the taxpayer.

5. A Schedule A (Form 1040), Itemized Deductions (“Schedule A”), was an IRS form that was attached to a Form 1040, when applicable, and was used by taxpayers to claim certain permissible deductions from taxable income. These deductions included, among other things, gifts to charity and job-related and other miscellaneous expenses, such as unreimbursed employee expenses.

6. A Schedule C (Form 1040), Profit or Loss from Business (Sole Proprietorship) (“Schedule C”), was an IRS form that was attached to a Form 1040, when applicable, and was used by taxpayers to report gross receipts, expenses, and profit or loss from a business operated by the taxpayer as a sole proprietorship.

7. A Form 2106, Employee Business Expenses (“Form 2106”), and Form 2106-EZ, Unreimbursed Employee Business Expenses (“Form 2106-EZ”), was an IRS form that was attached to a Form 1040, when applicable, and was used by taxpayers to report ordinary and necessary expenses attributable to the taxpayer’s job for which the taxpayer was not reimbursed by his or her employer.

8. A Form 8283, Noncash Charitable Contributions (“Form 8283”), was an IRS form that was attached to a Form 1040, when applicable, and was used by taxpayers, when applicable, to report information about noncash charitable contributions that total more than \$500.

The Charges

9. On or about the dates set forth below, in the District of Columbia and elsewhere, defendant

JOANN LITTLE

did willfully aid and assist in, and procure, counsel, and advise the preparation under, and in connection with a matter arising under, the Internal Revenue laws, of returns, claims, and other documents, to wit: U.S. Individual Income Tax Returns, Forms 1040, along with the accompanying forms, for the taxpayers listed below, whose identities are known to the grand jury, and for the tax years listed below, which returns, claims, and other documents were materially false and fraudulent as to one or more matters, in that they represented that these taxpayers were entitled under the provisions of the Internal Revenue laws to claim, among other things, deductions, expenses, losses, and credits for items and in amounts hereinafter specified, whereas, as the defendant then and there knew, the taxpayers were not entitled to claim the specified deductions, expenses, losses, and credits in the claimed amounts, as set forth below:

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
1	Client #1	2011	April 4, 2012	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106 d) Form 8283	a) \$7,144 b) \$13,065 c) \$4,930 d) \$4,644

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
2	Client #2	2009	February 3, 2010	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ	a) \$3,500 b) \$12,658 c) \$4,519
3	Client #2	2010	February 15, 2011	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106 d) Form 8283	a) \$7,155 b) \$13,577 c) \$6,105 d) \$3,655
4	Client #2	2012	January 24, 2013	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106 d) Form 8283	a) \$9,345 b) \$14,147 c) \$8,036 d) \$3,845

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
5	Client #3	2009	February 26, 2010	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$10,300 b) \$11,609 c) \$6,124 d) \$4,800
6	Client #3	2010	February 15, 2011	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$7,955 b) \$9,657 c) \$6,313 d) \$3,455
7	Client #3	2011	January 28, 2012	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106 d) Form 8283	a) \$8,711 b) \$19,750 c) \$6,164 d) \$4,211

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
8	Client #3	2012	January 31, 2013	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$8,155 b) \$17,089 c) \$7,825 d) \$3,655
9	Client #4	2010	March 29, 2011	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106 d) Form 8283	a) \$10,399 b) \$15,960 c) \$7,661 d) \$3,899
10	Client #4	2011	April 12, 2012	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106 d) Form 8283	a) \$5,399 b) \$15,158 c) \$4,978 d) \$1,899

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
11	Client #4	2012	February 26, 2013	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$9,354 b) \$18,051 c) \$8,465 d) \$3,788
12	Client #5	2009	March 2, 2010	a) Form 1040, Line 32: IRA deduction b) Schedule A, Line 19: Gifts to Charity c) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions d) Form 2106 e) Form 8283	a) \$2,500 b) \$11,300 c) \$16,371 d) \$8,361 e) \$4,800
13	Client #5	2010	February 16, 2011	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$10,455 b) \$12,700 c) \$7,236 d) \$3,955

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
14	Client #5	2012	March 23, 2013	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$9,177 b) \$12,270 c) \$7,456 d) \$3,677
15	Client #6	2009	January 31, 2010	a) Form 1040, Line 32: IRA deduction b) Schedule A, Line 19: Gifts to Charity c) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions d) Form 2106-EZ e) Form 8283	a) \$2,500 b) \$4,830 c) \$10,848 d) \$6,456 e) \$4,800
16	Client #6	2010	February 2, 2011	a) Form 1040, Line 32: IRA deduction b) Schedule A, Line 19: Gifts to Charity c) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions d) Form 2106-EZ e) Form 8283	a) \$2,500 b) \$6,766 c) \$10,510 d) \$5,860 e) \$3,266

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
17	Client #6	2011	January 25, 2012	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106 d) Form 8283	a) \$9,211 b) \$15,311 c) \$6,346 d) \$4,211
18	Client #6	2012	January 25, 2013	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$8,171 b) \$14,524 c) \$7,042 d) \$3,421
19	Client #6	2013	January 28, 2014	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$8,044 b) \$10,353 c) \$4,276 d) \$3,544

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
20	Client #6	2014	January 21, 2015	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 8283	a) \$5,043 b) \$8,672 c) \$5,043
21	Client #7	2009	March 23, 2010	a) Form 1040, Line 32: IRA deduction b) Schedule A, Line 19: Gifts to Charity c) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions d) Form 2106-EZ e) Form 8283	a) \$3,500 b) \$9,388 c) \$11,615 d) \$7,107 e) \$4,888
22	Client #7	2010	March 1, 2011	a) Form 1040, Line 32: IRA deduction b) Schedule A, Line 19: Gifts to Charity c) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions d) Form 2106-EZ e) Form 8283	a) \$5,000 b) \$8,499 c) \$18,554 d) \$7,259 e) \$3,999

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
23	Client #7	2011	March 2, 2012	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106 d) Form 8283	a) \$9,111 b) \$19,310 c) \$11,722 d) \$4,611
24	Client #7	2012	February 14, 2013	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106 d) Form 8283	a) \$9,491 b) \$17,658 c) \$7,881 d) \$3,991
25	Client #8	2009	February 15, 2010	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$9,750 b) \$12,400 c) \$6,118 d) \$4,800

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
26	Client #8	2010	February 22, 2011	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$7,922 b) \$4,176 c) \$2,166 d) \$3,422
27	Client #8	2011	January 28, 2012	a) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions b) Form 2106	a) \$16,167 b) \$7,139
28	Client #8	2012	February 5, 2013	a) Form 1040, Line 12: Business loss b) Schedule A, Line 19: Gifts to Charity c) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions d) Schedule C e) Form 2106-EZ f) Form 8283	a) (\$9,288) b) \$9,355 c) \$11,364 d) (\$9,288) e) \$7,554 f) \$3,855

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
29	Client #9	2009	February 9, 2010	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$10,300 b) \$9,191 c) \$5,801 d) \$4,800
30	Client #9	2010	February 18, 2011	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$7,711 b) \$10,116 c) \$4,941 d) \$3,211
31	Client #9	2011	February 13, 2012	a) Form 1040, Line 12: Business loss b) Schedule A, Line 19: Gifts to Charity c) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions d) Schedule C e) Form 2106 f) Form 8283	a) (\$8,798) b) \$8,711 c) \$16,714 d) (\$8,798) e) \$6,325 f) \$4,211

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
32	Client #9	2012	January 25, 2013	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$7,755 b) \$14,025 c) \$7,657 d) \$3,255
33	Client #10	2010	February 14, 2011	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$9,000 b) \$12,845 c) \$8,504 d) \$3,500
34	Client #10	2011	March 3, 2012	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106 d) Form 8283	a) \$9,111 b) \$24,105 c) \$4,990 d) \$4,611

CT	TAXPAYER	TAX YEAR	APPROXIMATE DATE FILED WITH IRS	FALSE ITEMS	AMOUNT CLAIMED
35	Client #10	2012	January 23, 2013	a) Schedule A, Line 19: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions c) Form 2106-EZ d) Form 8283	a) \$8,411 b) \$11,997 c) \$8,433 d) \$3,211

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

TRUE BILL

FOREPERSON

Date

ROSEMARY E. PAGUNI
Chief,
Tax Division, NCES
United States Department of Justice