

FILED *WZ*

JUN 23 2016

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

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

UNITED STATES OF AMERICA,)
)
)
v.)
)
ROXANN GIST,)
DOMINIQUE KING,)
NELLYVETTE MOJICA, and)
ROSA ALVERIO)
)

No. **16CR 415**

Violations: Title 18, United States
Code, Sections 371, 1343, 641, 1028A
and 1029

JUDGE ZAGEL
MAGISTRATE JUDGE VALDEZ

COUNT ONE

The SPECIAL AUGUST 2015 GRAND JURY charges:

1. At times material to this Indictment:

a. The Internal Revenue Service was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States. The IRS provided that individuals entitled to a refund of federal income taxes could claim that refund by submitting a Form 1040 United States Income Tax Return.

b. On the Form 1040 return, an individual was required to provide their name, address, total income for the tax year, amount of federal income tax withheld during the tax year, amount of federal income tax, and the amount of tax due or refund claimed.

c. The IRS relied upon the information from the Form 1040 return in determining and issuing refunds. After receiving this information, the IRS

issued a refund to the taxpayer if there were no outstanding tax liabilities or other federally authorized deductions on record with the IRS.

d. Defendants ROXANN GIST, DOMINIQUE KING, NELLYVETTE MOJICA and ROSA ALVERIO resided within the Northern District of Illinois. Defendant GIST was the mother of defendant KING. Defendants MOJICA and ALVERIO were sisters.

e. An “access device” included a personal identification number that could be used, alone or in conjunction with another access device, to obtain money, goods, services, or any other thing of value, or that could be used to initiate a transfer of funds. Social Security numbers were access devices.

2. From in or about February 2012 through in or about December 4, 2015, within the Northern District of Illinois and elsewhere,

ROXANN GIST,
DOMINIQUE KING,
NELLYVETTE MOJICA and
ROSA ALVERIO,

defendants herein, knowingly and willfully conspired to steal, purloin, and knowingly convert to their own use, money of the United States, namely funds administered by the Department of the Treasury in the form of federal income tax refunds, which funds defendants were not entitled to receive, in violation of Title 18, United States Code, Section 641.

Manner and Means

3. It was part of the conspiracy that defendants GIST, KING and others, both known and unknown to the grand jury, obtained personal identification

information of actual individuals, including their names, dates of birth, and Social Security numbers, and used that information without authorization.

4. It was further part of the conspiracy that defendants GIST, KING, and others, both known and unknown to the grand jury, used this personal identification information to prepare and electronically file approximately 858 false and fraudulent Form 1040 federal income tax returns from locations in Chicago without the knowledge of the individuals whose identification they used. These fraudulent federal income tax returns included, among other things, fictitious information relating to income, withholding, and claims for refund totaling approximately \$2,780,724.

5. It was part of the conspiracy that defendants GIST and KING directed tax refunds from these fraudulent federal income tax returns to be deposited into bank accounts they or their codefendants controlled.

6. It was further part of the conspiracy that defendants GIST and KING caused fraudulent income tax refund checks to be sent to addresses they identified in Chicago and elsewhere. It was further part of the conspiracy that defendants GIST and KING obtained the fraudulent income tax refund checks sent to these locations and gave these checks to defendants MOJICA and ALVERIO, and others.

7. It was further part of the conspiracy that defendants MOJICA and ALVERIO, and others, deposited fraudulent income tax refund checks into their bank accounts and received direct deposits of fraudulent income tax refunds into their bank accounts.

8. It was further part of the conspiracy that defendants agreed to receive and share in proceeds of fraudulent income tax refunds.

9. It was further part of the conspiracy that defendants concealed, misrepresented and hid the existence and acts done in furtherance of the conspiracy.

Overt Acts

10. In furtherance of the conspiracy, and to effect the objects thereof, the following overt acts, among others, were committed by or caused to be committed by one or more members of the conspiracy, in the Northern District of Illinois and elsewhere:

11. On or about January 29, 2013, defendant GIST drove Individual A to a Chase Bank located in Chicago, Illinois, and gave Individual A \$25 to open a bank account in Individual A's name, but which account was controlled by defendant GIST. Thereafter, defendant GIST directed fraudulent income tax refunds into this account.

12. On or about February 23, 2014, defendant GIST filed a false income tax return in the name of G.W. without his authorization, claiming a refund in the amount of \$1,936.

13. On or about March 11, 2014, defendant KING filed a false income tax return in the name of S.W. without her authorization, claiming a refund in the amount of \$3,411.

14. On or about March 11, 2014, defendant GIST filed a false income tax return in the name of A.B. without her authorization, claiming a refund in the amount of \$2,463.

15. On or about April 15, 2014, MOJICA deposited into her bank account at PNC Bank a U.S. Treasury tax refund check made payable to S.W. in the amount of \$3,411.

16. On or about May 4, 2014, defendant ALVERIO deposited into her bank account at Chase Bank a U.S. Treasury tax refund check made payable to A.B. in the amount of \$2,463.

17. On or about July 1, 2014, defendant ALVERIO deposited into her bank account at Chase Bank a U.S. Treasury tax refund check made payable to G.W. in the amount of \$1,936.

18. On or about October 7, 2014, defendant GIST filed a false income tax return in the name of M.W. without his authorization, claiming a refund in the amount of \$1,728.

19. On or about January 5, 2015, defendant MOJICA deposited into her bank account at PNC Bank a U.S. Treasury tax refund check made payable to M.W. in the amount of \$1,728.

20. On or about January 21, 2015, defendant GIST filed a false income tax return in the name of M.W. without his authorization, claiming a refund in the amount of \$2,431.

21. On or about January 27, 2015, defendant KING filed a false income tax return in the name of A.P. without his authorization, claiming a refund in the amount of \$3,515.

22. On or about January 30, 2015, defendant KING filed a false income tax return in the name of K.P. without her authorization, claiming a refund in the amount of \$2,642.

23. On or about February 5, 2015, defendant KING filed a false income tax return in the name of L.A. without his authorization, claiming a refund in the amount of \$2,678.

24. On or about February 9, 2015, defendant KING filed a false income tax return in the name of S.W. without her authorization, claiming a refund in the amount of \$2,479.

25. On or about February 17, 2015, defendant MOJICA deposited into her bank account at PNC Bank a U.S. Treasury tax refund check made payable to M.W. in the amount of \$2,431.

26. On or about March 31, 2015, defendant KING filed a false income tax return in the name of D.F. without his authorization, claiming a refund in the amount of \$2,665.

27. On or about March 2, 2015, defendant MOJICA deposited into her bank account at PNC Bank a U.S. Treasury tax refund check made payable to S.W. in the amount of \$2,479.

In violation of Title 18, United States Code, Section 371.

COUNT TWO THROUGH SEVEN
(Wire Fraud)

The SPECIAL AUGUST 2015 GRAND JURY further charges:

1. Paragraph 1 of Count One is incorporated here.
2. From in or about February 2012 through in or about December 2015,

within the Northern District of Illinois and elsewhere,

ROXANN GIST and
DOMINIQUE KING,

defendants 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, caused to be transmitted by means of wire communication in interstate commerce, communications, signals, and writings, to wit: electronically filed fraudulent income tax returns.

3. It was a part of the scheme that defendants GIST and KING obtained the personal identification information of actual individuals, including their names, dates of birth, and Social Security numbers, and used that information without authorization to file false and fraudulent Form 1040 Federal Income Tax Returns, each of which sought a refund.

4. It was further part of the scheme that defendants GIST and KING caused the false and fraudulent Forms 1040 to be electronically filed with the IRS from locations in Chicago to Kansas City, Missouri.

5. It was further part of the scheme that defendants GIST and KING caused the U.S. Treasury to issue fraudulent income tax refunds.

6. It was further part of the scheme that defendants GIST and KING recruited others to receive the fraudulent income tax refunds via U.S. Mail.

7. It was further part of the scheme that defendants GIST and KING recruited others to deposit the fraudulent income tax refunds into bank accounts.

8. It was further part of the scheme that defendants GIST and KING split the proceeds of the fraudulent income tax refunds.

9. On or about each date listed below, in the Northern District of Illinois and elsewhere, the defendants listed below, for the purpose of executing the scheme and artifice to defraud, and to aid and abet the same, transmitted, and caused to be transmitted by means of wire communication in interstate commerce, fraudulent income tax returns, without the authorization of the taxpayers whose identities were used, as described for each count below:

Count	Defendant	Date of Offense	Wire Communication
2	ROXANN GIST	1/21/2015	Electronically Filed Tax Return in the name of M.W. claiming a tax refund of \$2,431
3	DOMINIQUE KING	1/27/2015	Electronically Filed Tax Return in the name of A.P. claiming a tax refund of \$3,515
4	DOMINIQUE KING	1/30/2015	Electronically Filed Tax Return in the name of K.P. claiming a tax refund of \$2,642
5	DOMINIQUE KING	2/5/2015	Electronically Filed Tax Return in the name of L.A. claiming a tax refund of \$2,678
6	DOMINIQUE KING	2/9/2015	Electronically Filed Tax Return in the name of S.W. claiming a tax refund of \$2,479

Count	Defendant	Date of Offense	Wire Communication
7	DOMINIQUE KING	3/31/2015	Electronically Filed Tax Return in the name of D.F. claiming a tax refund of \$2,665

In violation of Title 18, United States Code, Section 1343.

COUNTS EIGHT AND NINE
(Theft of Public Money)

The SPECIAL AUGUST 2015 GRAND JURY further charges:

1. Paragraph 1 of Count One is incorporated here.
2. On or about each date listed below, in the Northern District of Illinois and elsewhere,

ROXANN GIST and
NELLYVETTE MOJICA

defendants herein, did steal, purloin, and knowingly convert to their own use and the use of another, money belonging to the U.S. Treasury in the form of federal tax refunds in the name of the individual and the amounts listed below:

Count	Date of Offense	Individual	Amount
8	1/5/2015	M.W.	\$1,728
9	2/17/2015	M.W.	\$2,431

In violation of Title 18, United States Code, Section 641.

COUNTS TEN AND ELEVEN
(Theft of Public Money)

The SPECIAL AUGUST 2015 GRAND JURY further charges:

1. Paragraph 1 of Count One is incorporated here.
2. On or about each date listed below, in the Northern District of Illinois

and elsewhere,

NELLYVETTE MOJICA

defendant herein, did steal, purloin, and knowingly convert to her own use and the use of another, money belonging to the U.S. Treasury in the form of federal tax refunds in the name of the individual and the amounts listed below:

Count	Date of Offense	Individual	Amount
10	4/15/2014	S.W.	\$3,411
11	3/2/2015	S.W.	\$2,479

In violation of Title 18, United States Code, Section 641.

COUNTS TWELVE AND THIRTEEN

(Theft of Public Money)

The SPECIAL AUGUST 2015 GRAND JURY further charges:

1. Paragraph 1 of Count One is incorporated here.
2. On or about each date listed below, in the Northern District of Illinois

and elsewhere,

ROXANN GIST and
ROSA ALVERIO,

defendants herein, did steal, purloin, and knowingly convert to their own use and the use of another, money belonging to the U.S. Treasury in the form of federal tax refunds in the name of the individuals and the amounts listed below:

Count	Date of Offense	Individual	Amount
12	5/4/2014	A.B.	\$2,463
13	7/1/2014	G.W.	\$1,936

In violation of Title 18, United States Code, Section 641.

COUNTS FOURTEEN THROUGH SEVENTEEN

(Aggravated Identity Theft)

The SPECIAL AUGUST 2015 GRAND JURY charges:

1. Paragraph 1 of Count One is incorporated here.
2. On or about each date listed below, within the Northern District of Illinois and elsewhere,

ROXANN GIST,

defendant herein, did knowingly use the personal identification information of another person without lawful authority during and in relation to the offense in this indictment identified as a Related Count below, that is, she knowingly used the name and Social Security number of an actual person, listed by his or her initials, to commit wire fraud and theft of public money:

Count	Date of Offense	Related Count	Individual
14	1/5/2015	2	M.W.
15	2/17/2015	9	M.W.
16	5/4/2014	12	A.B.
17	7/1/2014	13	G.W.

In violation of Title 18, United States Code, Sections 1028A(a)(1).

COUNTS EIGHTEEN THROUGH TWENTY-TWO

(Aggravated Identity Theft)

The SPECIAL AUGUST 2015 GRAND JURY charges:

1. Paragraph 1 of Count One is incorporated here.
2. On or about each date listed below, within the Northern District of Illinois and elsewhere,

DOMINIQUE KING,

defendant herein, did knowingly use the personal identification information of another person without lawful authority during and in relation to the offense in this indictment identified as a Related Count below, that is, she knowingly used the name and Social Security number of an actual person, listed by his or her initials, to commit wire fraud:

Count	Date of Offense	Related Count	Individual
18	1/27/2015	3	A.P.
19	1/30/2015	4	K.P.
20	2/5/2015	5	L.A.
21	2/9/2015	6	S.W.
22	3/31/2015	7	D.F.

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

COUNT TWENTY-THREE

(Access Device Fraud)

The SPECIAL AUGUST 2015 GRAND JURY further charges:

1. Paragraph 1 of Count One is incorporated here.
2. On or about December 4, 2015, in the Northern District of Illinois and elsewhere,

ROXANN GIST,

defendant herein, 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.

In violation of Title 18, United States Code, Section 1029(a)(3).

COUNT TWENTY-FOUR
(Access Device Fraud)

The SPECIAL AUGUST 2015 GRAND JURY further charges:

1. Paragraph 1 of Count One is incorporated here.
2. On or about December 4, 2015, in the Northern District of Illinois and elsewhere,

DOMINIQUE KING,

defendant herein, 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.

In violation of Title 18, United States Code, Section 1029(a)(3).

A TRUE BILL:

FOREPERSON

UNITED STATES ATTORNEY