

ORIGINAL

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

CLERK US DISTRICT COURT
NORTHERN DISTRICT OF TX
FILED

2016 JUL 20 PM 2:28

DEPUTY CLERK NT

UNITED STATES OF AMERICA

NO.

v.

LOURDES J. RAMIREZ

8-16CR0331-K

INDICTMENT

The Grand Jury Charges:

Introduction

At all times material to this Indictment:

1. The defendant, **Lourdes J. Ramirez**, was a resident of Greenville, Texas, in the Northern District of Texas.

2. An Individual Taxpayer Identification Number ("ITIN") was a tax processing number issued by the IRS to individuals who did not have, and were not eligible to obtain, a Social Security number.

3. 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, ITIN, or date of birth.

4. The Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury responsible for administering the internal revenue laws of the United States.

Counts 1 through 21
 Aiding and Assisting in the Preparation and Presentation
 of False and Fraudulent Individual Income Tax Returns
 (Violations of 26 U.S.C. § 7206(2))

5. The Grand Jury realleges and incorporates by reference the allegations contained in Paragraphs 1 and 4 of this Indictment, as if copied verbatim.

6. On or about the dates listed below, within the Northern District of Texas, the defendant, **Lourdes J. Ramirez**, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation under the internal revenue laws, of false U.S. Individual Income Tax Returns, Forms 1040, for the following taxpayers and tax documents listed below, which returns were false and fraudulent as to material matters, including, but not limited to, those described below:

COUNT	TAX-PAYER	DATE OF FILING	TAX DOCUMENT	FALSE MATERIAL MATTER	AMOUNT REPORTED
ONE	J.C. & M.C.	1/27/2012	2011 Form 1040	American Opportunity Credit (Form 8863, line 14)	\$1,600
				Education Credit (Form 8863, line 23)	\$1,503
				Supplies (Schedule C, line 22)	\$2,100
				Other expenses (Schedule C, line 27a)	\$4,590

COUNT	TAX-PAYER	DATE OF FILING	TAX DOCUMENT	FALSE MATERIAL MATTER	AMOUNT REPORTED
TWO	J.C. & M.C.	2/1/2013	2012 Form 1040	Car and truck expenses (Schedule C, line 9)	\$7,468
				Other expenses (Schedule C, line 27a)	\$6,631
THREE	J.C. & M.C.	1/26/2014	2013 Form 1040	Car and truck expenses (Schedule C, line 9)	\$8,165
				Other expenses (Schedule C, line 27a)	\$3,256
FOUR	D.L. & J.L.	1/21/2012	2011 Form 1040	American Opportunity Credit (Form 8863, line 14)	\$2,000
FIVE	D.L. & J.L.	1/2/2013	2012 Form 1040	American Opportunity Credit (Form 8863, line 8)	\$680

COUNT	TAX-PAYER	DATE OF FILING	TAX DOCUMENT	FALSE MATERIAL MATTER	AMOUNT REPORTED
SIX	J.M. & R.M.	2/23/2012	2011 Form 1040	American Opportunity Credit (Form 8863, line 14)	\$1,800
				Education credit (Form 8863, line 23)	\$1,078
				Car and truck expenses (Schedule C, line 9)	\$6,917
				Other expenses (Schedule C, line 27a)	\$6,056
SEVEN	J.M. & R.M.	2/1/2013	2012 Form 1040	American Opportunity Credit (Form 8863, line 8)	\$1,693
				Education credit (Form 8863, line 19)	\$2,539
				Car and truck expenses (Schedule C, line 9)	\$10,279
				Other expenses (Schedule C, line 27a)	\$2,412

COUNT	TAX-PAYER	DATE OF FILING	TAX DOCUMENT	FALSE MATERIAL MATTER	AMOUNT REPORTED
EIGHT	A.P.	2/8/2012	2011 Form 1040	American Opportunity Credit (Form 8863, line 14)	\$2,800
				Education credit (Form 8863, line 23)	\$498
NINE	A.P.	2/2/2013	2012 Form 1040	American Opportunity Credit (Form 8863, line 8)	\$956
				Education credit (Form 8863, line 19)	\$593
TEN	A.P.	2/9/2014	2013 Form 1040	American Opportunity Credit (Form 8863, line 8)	\$758
				Education credit (Form 8863, line 19)	\$1,136
ELEVEN	A.P.	3/21/2015	2014 Form 1040	American Opportunity Credit (Form 8863, line 8)	\$770

COUNT	TAX-PAYER	DATE OF FILING	TAX DOCUMENT	FALSE MATERIAL MATTER	AMOUNT REPORTED
TWELVE	K.S.	3/12/2012	2011 Form 1040	American Opportunity Credit (Form 8863, line 14)	\$1,800
				Education credit (Form 8863, line 23)	\$1,541
				Supplies (Schedule C, line 22)	\$1,550
				Other expenses (Schedule C, line 27a)	\$3,840
THIRTEEN	K.S.	2/4/2013	2012 Form 1040	Car and truck expenses (Schedule C, line 9)	\$7,466
				Other expenses (Schedule C, line 27a)	\$6,050
FOURTEEN	K.S.	2/28/2014	2013 Form 1040	Car and truck expenses (Schedule C, line 9)	\$3,723
				Other expenses (Schedule C, line 27a)	\$2,411

COUNT	TAX-PAYER	DATE OF FILING	TAX DOCUMENT	FALSE MATERIAL MATTER	AMOUNT REPORTED
FIFTEEN	A.S. & O.S.	3/31/2012	2011 Form 1040	American Opportunity Credit (Form 8863, line 14) Education credits (Form 8863, line 23) Supplies (Schedule C, line 22) Other expenses (Schedule C, line 27a)	\$1,790 \$818 \$2,452 \$8,210
SIXTEEN	A.S. & O.S.	2/13/2013	2012 Form 1040	American Opportunity Credit (Form 8863, line 8) Education credits (Form 8863, line 19) Car and truck expenses (Schedule C, line 9) Travel (Schedule C, line 24a)	\$940 \$1,410 \$7,561 \$2,230

COUNT	TAX-PAYER	DATE OF FILING	TAX DOCUMENT	FALSE MATERIAL MATTER	AMOUNT REPORTED
SEVENTEEN	A.S. & O.S.	3/30/2014	2013 Form 1040	American Opportunity Credit (Form 8863, line 8)	\$882
				Education credits (Form 8863, line 19)	\$1,228
				Gifts (Schedule A, line 16)	\$2,986
				Unreimbursed employee expenses (Schedule A, line 21)	\$21,772
EIGHTEEN	M.U. & G.U.	2/8/2012	2011 Form 1040	American Opportunity Credit (Form 8863, line 14)	\$1,600
				Education credits (Form 8863, line 23)	\$1,188
				Vehicles, machinery, and equipment (Schedule C, line 20a)	\$3,860
				Other expenses (Schedule C, line 27a)	\$5,591

COUNT	TAX-PAYER	DATE OF FILING	TAX DOCUMENT	FALSE MATERIAL MATTER	AMOUNT REPORTED
NINETEEN	M.U. & G.U.	3/2/2013	2012 Form 1040	Car and truck expenses (Schedule C, line 8)	\$9,630
				Other expenses (Schedule C, line 27a)	\$2,420
TWENTY	S.U. & A.U.	2/11/2012	2011 Form 1040	American Opportunity Credit (Form 8863, line 14)	\$1,600
				Education credits (Form 8863, line 23)	\$883
				Supplies (Schedule C, line 22)	\$4,156
				Other expenses (Schedule C, line 27a)	\$9,712
TWENTY-ONE	S.U. & A.U.	3/2/2013	2012 Form 1040	Car and truck expenses (Schedule C, line 9)	\$9,019
				Other expenses (Schedule C, line 27a)	\$6,751

All in violation of 26 U.S.C. § 7206(2).

Count 22
Mail Fraud
(Violation of 18 U.S.C. § 1341)

7. The Grand Jury realleges and incorporates by reference the allegations contained in Paragraphs 1 through 4 of this Indictment, as if copied verbatim.

8. On or about June 18, 2013, within the Northern District of Texas, the defendant, **Lourdes J. Ramirez**, knowingly and with intent to defraud, devised and participated in a scheme and artifice to defraud and to obtain money by means of false and fraudulent pretenses, representations, and promises.

The Scheme and Artifice

9. It was the purpose of said scheme and artifice that the defendant, **Lourdes J. Ramirez**, would and did prepare, or caused to be prepared, a fraudulent Amended U.S. Individual Income Tax Return, Form 1040X, and fraudulent documents attached to said Form 1040X titled Form 1040 and Form 8863, for the 2011 tax year in the defendant's name that:

a. Used the means of identification of B.A., an actual person known to the grand jury, to falsely claim B.A. as a dependent without B.A.'s knowledge or consent; and

b. Reported or caused to be reported that the defendant incurred false qualified education expenses for herself and B.A. during the 2011 tax year.

10. It was further part of said scheme and artifice that the defendant, **Lourdes J. Ramirez**, would and did submit the aforementioned return to the IRS in order to enrich herself by obtaining a larger refund than that to which she was entitled.

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11. On or about June 18, 2013, in the Northern District of Texas, the defendant, **Lourdes J. Ramirez**, for the purpose of executing the scheme and artifice to defraud, and attempting to do so, caused to be placed in a post office and authorized depository for mail matter, matters and things to be sent and delivered by the Postal Service, namely, the aforementioned fraudulent tax return in the defendant's name.

All in violation of 18 U.S.C. § 1341.

Count 23
Aggravated Identity Theft
(Violation of 18 U.S.C. § 1028A(a)(1) and (c)(5))

12. The Grand Jury realleges and incorporates by reference the allegations contained in Paragraphs 1 through 4 and 7 through 11 of this Indictment, as if copied verbatim.

13. On or about June 18, 2013, in the Northern District of Texas, the defendant, **Lourdes J. Ramirez**, did knowingly possess and use the means of identification of another person without lawful authority, during and in relation to the mail fraud offense as alleged in Count 22 of this Indictment, that is, she knowingly possessed and used the name and ITIN of an actual person known to the grand jury, whose initials are B.A., to aid in fraudulently obtaining a tax refund by the use of the Postal Service, knowing that the means of identification belonged to another actual person.

All in violation of 18 U.S.C. § 1028A(a)(1) & (c)(5).

Forfeiture Notice
(18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c))

Pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), upon conviction of 18 U.S.C. § 1341 (mail fraud) in Count Twenty-Two, the defendant, Lourdes J. Ramirez, shall forfeit to the United States, any property, real or personal, which constitutes or is derived from proceeds traceable to such violation (commonly referred to as a “money judgment”).

Pursuant to 21 U.S.C. § 853(p), as incorporated by 28 U.S.C. § 2461(c), if any of the property described above, as a result of any act or omission of the defendant:

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

the United States intends to seek forfeiture of any other property of the defendant up to the value of the forfeitable property described above.

A TRUE BILL


FOREPERSON

JOHN R. PARKER
UNITED STATES ATTORNEY


ALEXANDER R. EFFENDI
New York Bar No. 4981387

MELANIE A. SMITH
Virginia State Bar No. 82663

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v.

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INDICTMENT

26 USC § 7206(2)

Aiding and Assisting in the Preparation and Presentation
of False and Fraudulent Individual Income Tax Returns

18 U.S.C. § 1341

Mail Fraud

18 U.S.C. § 1028A(a)(1) and (c)(5)

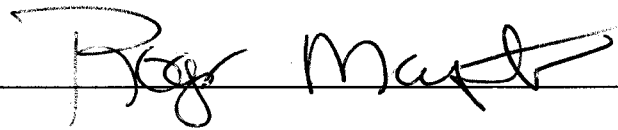
Aggravated Identity Theft

18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c)

Forfeiture Notice

23 Counts

A true bill rendered

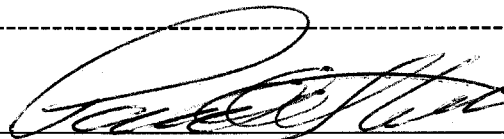


DALLAS

FOREPERSON

Filed in open court this 20th day of July, 2016.

Warrant to be Issued



UNITED STATES MAGISTRATE JUDGE
No Criminal Matter Pending