

UNDER SEAL

UNITED STATES DISTRICT COURT

FILED 17 AUG '16 12:00 USDC ORP

DISTRICT OF OREGON

PORTLAND DIVISION

UNITED STATES OF AMERICA,

3:16-CR 00352-HZ

v.

INDICTMENT

**NIGERIA A. CRAWFORD
LAWRENCE D. COLLINS
ICY LOVE MARTIN**

**18 U.S.C. § 286
18 U.S.C. § 641
18 U.S.C. § 287
18 U.S.C. § 1343
18 U.S.C. § 1028A
18 U.S.C. § 2**

Defendants.

Forfeiture Allegation

UNDER SEAL

THE GRAND JURY CHARGES:

INTRODUCTION

At all times relevant to this Indictment:

1. Defendants **Nigeria A. Crawford, Lawrence D. Collins, and Icy Love Martin** resided in the State and District of Oregon.
2. Co-conspirator **Mystique Pratcher**, charged elsewhere, resided in the State and District of Oregon.
3. The Internal Revenue Service (IRS) was an agency of the United States Department of the Treasury.

4. Federal income tax refunds could be issued on stored-value debit cards. A stored-value debit card is a card linked to an account at a financial institution, which could be used to receive deposits electronically and to make purchases and cash withdrawals with funds in the account.
5. Federal individual income tax returns electronically-filed from the District of Oregon were transmitted by interstate wire to the IRS because there was no IRS Service Center in the District of Oregon.

COUNT ONE

(Conspiracy to Defraud the Government with Respect to Claims, 18 U.S.C. § 286)
(Lawrence D. Collins, Icy Love Martin)

6. The allegations set forth in the Introduction are re-alleged and incorporated by reference as if fully set forth herein.
7. Beginning in or about January 2009, and continuing until in or about April 2012, the exact dates being unknown to the Grand Jury, within the District of Oregon and elsewhere, defendants **Lawrence D. Collins** and **Icy Love Martin**, along with co-conspirator Mystique Pratcher, and others, known and unknown to the grand jury, knowingly agreed, combined, and conspired with others and each other to defraud the United States by obtaining or aiding to obtain the payment and allowance of false, fictitious, and fraudulent claims, namely federal individual income tax returns, claiming fraudulent federal individual income tax refunds.

Manner and Means

8. From in or about January 2009 through in or about April 2012, co-conspirator Pratcher prepared and electronically filed at least 160 false federal individual income tax returns claiming more than \$680,000 in fraudulent federal income tax refunds, using personal identifying information (names, Social Security numbers, and dates of birth), addresses, and

bank accounts that co-conspirator Pratcher obtained directly or through **Collins**, including a bank account in the name of **Martin**.

9. Co-conspirator Pratcher and **Collins** directed fraudulent federal income tax refunds to be deposited onto stored-value debit cards and directed the cards to be mailed to addresses they could access and control. Co-conspirator Pratcher and **Collins** retrieved mail matter containing stored-value debit cards, which were loaded with fraudulent federal income tax refunds from the addresses they could access and control. Co-conspirator Pratcher and **Collins** used Automated Teller Machines (ATMs) to withdraw fraudulent federal income tax refunds from the cards.
10. Co-conspirator Pratcher and **Collins** directed fraudulent federal income tax refunds to be deposited directly into bank accounts they could access and control.
11. **Collins** provided **Martin's** bank account information to co-conspirator Pratcher. Co-conspirator Pratcher directed more than \$20,000 in fraudulent individual income tax refunds into **Martin's** bank account.
12. **Collins** and co-conspirator Pratcher divided the proceeds of the fraudulent individual income tax refunds among themselves and others.

All in violation of Title 18, United States Code, Section 286.

COUNT TWO

(Theft of Government Funds, 18 U.S.C. § 641)

(Lawrence D. Collins)

13. The allegations set forth in the Introduction and Count One are re-alleged and incorporated by reference as if fully set forth herein.
14. On or about February 1, 2012, within the District of Oregon, defendant **Lawrence D. Collins** did knowingly steal and convert to his own use or the use of another, money of the United

States, in the amount of \$4,094, in the form of a fraudulent income tax refund in the name of S.T., which was deposited onto a stored-value debit card in the name of S.T.

All in violation of Title 18, United States Code, Sections 641 and 2.

COUNTS THREE THROUGH SIX
(Theft of Government Funds, 18 U.S.C. § 641)
(Icy Love Martin)

15. The allegations set forth in the Introduction and Count One are re-alleged and incorporated by reference as if fully set forth in each count herein.
16. On or about the dates listed below, within the District of Oregon, defendant **Icy Love Martin** did knowingly steal and convert to her own use or the use of another, money of the United States, in the amounts listed below, in the form of fraudulent income tax refunds in the names of the individuals whose initials are listed below, which were deposited into a bank account in the name of defendant **Martin**, which defendant **Martin** then received, which funds defendant **Martin** was not entitled to receive:

<u>Count</u>	<u>Date Refund Issued</u>	<u>Individual in Whose Name Refund was Issued</u>	<u>Amount of Refund Issued</u>
3	1/28/2012	S.S.	\$5,820
4	1/28/2012	S.L.	\$4,044
5	1/31/2012	J.B.	\$4,094
6	2/1/2012	A.W.	\$7,024

All in violation of Title 18, United States Code, Sections 641 and 2.

COUNT SEVEN
(Conspiracy to Defraud the Government with Respect to Claims, 18 U.S.C. § 286)
(Lawrence D. Collins, Nigeria A. Crawford, Icy Love Martin)

17. The allegations set forth in paragraphs one, three, four, and five of the Introduction are re-alleged and incorporated by reference as if fully set forth herein.
18. Beginning in or about January 2012, and continuing until in or about April 2014, the exact dates being unknown to the Grand Jury, within the District of Oregon and elsewhere,

defendants **Lawrence D. Collins**, **Nigeria A. Crawford**, and **Icy Love Martin** and others, known and unknown to the grand jury, knowingly agreed, combined, and conspired with others and each other to defraud the United States by obtaining or aiding to obtain the payment and allowance of false, fictitious, and fraudulent claims, namely federal individual income tax returns, claiming fraudulent federal individual income tax refunds.

Manner and Means

19. From in or about January 2012 through in or about April 2014, **Crawford** prepared and electronically filed at least 35 false federal individual income tax returns claiming more than \$259,000 in fraudulent federal income tax refunds using personal identifying information (including names, Social Security numbers, and dates of birth), addresses, bank accounts, and phone numbers that she obtained directly or through **Collins** and others.
20. **Crawford** listed **Collins's** telephone number ending in 0613 on at least four false federal income tax returns.
21. **Martin** obtained personal identifying information that **Crawford** used to file false federal income tax returns.
22. **Crawford** directed more than \$30,000 in fraudulent individual income tax refunds into **Martin's** bank accounts.
23. **Crawford** maintained stored-value debit cards in her own name to which she directed at least \$32,000 of fraudulent federal income tax refunds from false federal individual income tax returns that she filed with the IRS.
24. **Crawford** directed fraudulent federal individual income tax refunds to be deposited onto stored-value debit cards and directed the cards to be mailed to addresses **Crawford** and her co-conspirators could access and control.

All in violation of Title 18, United States Code, Section 286.

COUNTS EIGHT THROUGH TWENTY-ONE

(False, Fictitious, or Fraudulent Claims, 18 U.S.C. § 287)

(Nigeria A. Crawford)

25. The allegations set forth in paragraphs one, three, four, and five of the Introduction and Count Seven are re-alleged and incorporated by reference as if fully set forth in each count herein.

26. On or about the dates listed below, within the District of Oregon and elsewhere, defendant **Nigeria A. Crawford**, a resident of Portland, Oregon, made and presented to the IRS claims against the United States for payment of individual income tax refunds, as set forth in the table below, knowing that the claims were false, fictitious, and fraudulent, in that the claims reported false wages and false withholding, each such claim being a separate count of this

Indictment:

<u>Count</u>	<u>Date of Claim</u>	<u>Individual in Whose Name Tax Return Was Filed</u>	<u>Tax Year</u>	<u>Claimed Refund</u>
8	1/24/2012	Nigeria A. Crawford	2011	\$10,652
9	1/27/2012	N.R.	2011	\$14,874
10	1/31/2013	Nigeria A. Crawford	2012	\$8,431
11	2/9/2013	L.H.	2012	\$9,115
12	3/19/2013	E.B.	2012	\$5,657
13	3/21/2013	B.C.	2012	\$5,568
14	3/23/2013	K.W.	2012	\$8,896
15	4/11/2013	S.F.	2012	\$9,032
16	5/1/2013	B.F.	2012	\$6,042
17	2/2/2014	S.P.	2013	\$8,764
18	2/8/2014	Nigeria A. Crawford	2013	\$9,878
19	2/12/2014	L.H.	2013	\$10,445
20	2/24/2014	D.M.	2013	\$9,107
21	2/24/2014	D.S.	2013	\$6,639

All in violation of Title 18, United States Code, Sections 287 and 2.

COUNTS TWENTY-TWO THROUGH THIRTY-FIVE

(Wire Fraud, 18 U.S.C. § 1343)

(Nigeria A. Crawford)

27. The allegations set forth in paragraphs one, three, four, and five of the Introduction are re-alleged and incorporated by reference as if fully set forth in each count herein.
28. From in or about January 2012, through in or about April 2014, within the District of Oregon and elsewhere, defendant **Nigeria A. Crawford**, did knowingly and intentionally devise and intend to devise a material scheme and artifice to defraud the United States Department of Treasury, and to obtain money by means of materially false and fraudulent pretenses, representations, and promises, transmitted and caused to be transmitted by means of wire communication in interstate commerce, communications, signals, and writings, that is, electronically filed federal individual income tax returns.

The Scheme to Defraud

29. It was part of the material scheme and artifice to defraud that **Crawford** either obtained or caused to be obtained the personal identifying information (including names, Social Security numbers, and dates of birth) of other individuals, which **Crawford** used to file false federal individual income tax returns with the IRS.
30. It was part of the material scheme and artifice to defraud that **Crawford** falsified the income amounts and tax withholding amounts reported on the federal individual income tax returns in order to generate fraudulent federal income tax refunds.
31. It was part of the material scheme and artifice to defraud that **Crawford** directed the fraudulent refunds to stored-value debit cards and bank accounts she could access or control.
32. It was part of the material scheme and artifice to defraud that **Crawford** maintained stored-value debit cards in her own name to which she directed at least \$32,000 of fraudulent

federal individual income tax refunds from false federal individual income tax returns that she filed with the IRS.

33. It was part of the material scheme and artifice to defraud that **Crawford** directed stored-value debit cards in the names of other individuals to be mailed to her home on Lafayette Street.
34. It was part of the material scheme and artifice to defraud that from in or about January 2012 until in or about April 2014, **Crawford** filed at least 35 false federal individual income tax returns with the IRS claiming more than \$259,000 in fraudulent federal income tax refunds. The tax returns were electronically filed from the State and District of Oregon, and were processed by IRS Service Centers located outside of the State and District of Oregon.

The Wire Communications

35. On or about the dates listed below, in the District of Oregon and elsewhere, defendant **Nigeria A. Crawford**, for the purpose of executing the aforementioned material scheme and artifice to defraud, and attempting to do so, transmitted and caused to be transmitted by means of wire communication in interstate commerce, communications, signals, and writings, that is electronically filed false federal individual income tax returns, as set forth below, each such use of the wires being a separate count of this Indictment.

<u>Count</u>	<u>Date of Wire Communication</u>	<u>Description of Wire Communication</u>	<u>Claimed Refund</u>
22	1/24/2012	Electronically filed 2011 individual income tax return in the name of Nigeria A. Crawford	\$10,652
23	1/27/2012	Electronically filed 2011 individual income tax return in the name of N.R.	\$14,874
24	1/31/2013	Electronically filed 2012 individual income tax return in the name of Nigeria A. Crawford	\$8,431
25	2/9/2013	Electronically filed 2012 individual income tax return in the name of L.H.	\$9,115
26	3/19/2013	Electronically filed 2012 individual income tax return in the name of E.B.	\$5,657

27	3/21/2013	Electronically filed 2012 individual income tax return in the name of B.C.	\$5,568
28	3/23/2013	Electronically filed 2012 individual income tax return in the name of K.W.	\$8,896
29	4/11/2013	Electronically filed 2012 individual income tax return in the name of S.F.	\$9,032
30	5/1/2013	Electronically filed 2012 individual income tax return in the name of B.F.	\$6,042
31	2/2/2014	Electronically filed 2013 individual income tax return in the name of S.P.	\$8,764
32	2/8/2014	Electronically filed 2013 individual income tax return in the name of Nigeria A. Crawford	\$9,878
33	2/12/2014	Electronically filed 2013 individual income tax return in the name of L.H.	\$10,445
34	2/24/2014	Electronically filed 2013 individual income tax return in the name of D.M.	\$9,107
35	2/24/2014	Electronically filed 2013 individual income tax return in the name of D.S.	\$6,639

All in violation of Title 18, United States Code, Sections 1343 and 2.

COUNTS THIRTY-SIX THROUGH THIRTY-NINE

(Aggravated Identity Theft, 18 U.S.C. § 1028A)

(Nigeria A. Crawford)

36. The allegations set forth in paragraphs one, three, four, and five of the Introduction, Count 29, and Count 34 are re-alleged and incorporated by reference as if fully set forth in each count herein.
37. On or about the dates listed below, within the District of Oregon and elsewhere, defendant **Nigeria A. Crawford** did knowingly transfer, possess, and use a means of identification of another person without lawful authority during and in relation to the offenses in this Indictment identified as Related Wire Fraud Count below, that is, she knowingly used without lawful authority the names and Social Security numbers of actual persons, minors, known to the grand jury, identified by their initials below, to commit wire fraud in violation of 18 U.S.C. § 1343 by falsely claiming them as dependents on electronically filed false individual income tax returns, transmitted by interstate wire, of unrelated individuals who were not entitled to claim them as

dependents, thereby obtaining fraudulent federal income tax refunds in the amounts listed below, each such use of the minor child's name and social security number being a separate count of this Indictment.

<u>Count</u>	<u>Date</u>	<u>Name of Minor Dependent Claimed on Return</u>	<u>Means of Identification Used</u>	<u>Related Wire Fraud Count</u>
36	4/11/2013	E.E.	Name and Social Security Number	29
37	4/11/2013	S.S.	Name and Social Security Number	29
38	2/24/2014	W.T.	Name and Social Security Number	34
39	2/24/2014	P.T.	Name and Social Security Number	34

All in violation of Title 18, United States Code, Sections 1028A and 2.

COUNTS FORTY AND FORTY-ONE
(Theft of Government Funds, 18 U.S.C. § 641)
(Icy Love Martin)

38. The allegations set forth in the Introduction and Count Seven are re-alleged and incorporated by reference as if fully set forth in each count herein.

39. On or about the dates listed below, within the District of Oregon, defendant **Icy Love Martin** did knowingly steal and convert to her own use and the use of another, money of the United States, in the amounts listed below, in the form of fraudulent federal income tax refunds in the names of the individuals whose initials are listed below, which were deposited into a bank account in the name of defendant **Martin**, which defendant **Martin** then received, which funds defendant **Martin** was not entitled to receive:

<u>Count</u>	<u>Date Refund Issued</u>	<u>Individual in Whose Name Refund was Issued</u>	<u>Amount of Refund Issued</u>
40	3/29/2013	K.W.	\$8,726
41	5/10/2013	B.F.	\$6,002

All in violation of Title 18, United States Code, Sections 641 and 2.

COUNT FORTY-TWO

(Theft of Government Funds, 18 U.S.C. § 641)
(Nigeria A. Crawford)

40. In or about January 2012 through in or about December 2014, within the District of Oregon, defendant **Nigeria A. Crawford** did knowingly and willfully steal and convert to her own use, money of the United States Department of Agriculture, in the approximate amount of \$15,642, by receiving Supplemental Nutrition Assistance Program (SNAP) benefits to which she was not entitled because she did not disclose to the Oregon Department of Human Services income received in the form of wages and fraudulent individual income tax refunds.

All in violation of Title 18, United States Code, Sections 641 and 2.

COUNT FORTY-THREE

(Theft of Government Funds, 18 U.S.C. § 641)
(Nigeria A. Crawford)

41. In or about January 2012 through in or about August 2013, within the District of Oregon, defendant **Nigeria A. Crawford** did knowingly and willfully steal and convert to her own use, money of the United States Department of Health and Human Services, in the approximate amount of \$7,681, by receiving Temporary Assistance for Needy Families (TANF) benefits to which she was not entitled because she did not disclose to the Oregon Department of Human Services income received in the form of wages and fraudulent individual income tax refunds.

All in violation of Title 18, United States Code, Sections 641 and 2.

FORFEITURE ALLEGATIONS

42. Upon conviction of one or more of the offenses alleged in Counts Twenty-Two through Thirty-Five, Forty-Two, and Forty-Three of this Indictment, defendant **Nigeria A. Crawford** shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. §

2461(c), any property constituting or derived from proceeds obtained directly or indirectly as a result of said violation(s), in the form of a money judgment in the amount of \$188,744.

If any of the above-described forfeitable property, as a result of any act or omission of the defendant **Nigeria A. Crawford**:

- (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;

it is the intent of the United States, pursuant to 21 U.S.C. § 853(p) as incorporated by 18 U.S.C. § 982(b), to seek forfeiture of any other property of defendant **Nigeria A. Crawford** up to the value of the forfeitable property described above.

43. Upon conviction of one or more of the offenses alleged in Counts Three, Four, Five, Six, Forty, and Forty-One of this Indictment, defendant **Icy Love Martin** shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), any property constituting or derived from proceeds obtained directly or indirectly as a result of said violation(s), in the form of a money judgment in the amount of \$35,710.

If any of the above-described forfeitable property, as a result of any act or omission of the defendant **Icy Love Martin**:

- (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; it is the intent of the United States, pursuant to 21 U.S.C. § 853(p) as incorporated by 18 U.S.C. § 982(b), to seek forfeiture of any other property of defendant **Icy Love Martin** up to the value of the forfeitable property described above.

44. Upon conviction of the offense alleged in Count Two of this Indictment, defendant **Lawrence D. Collins** shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c), any property constituting or derived from proceeds obtained directly or indirectly as a result of said violation, in the form of a money judgment in the amount of \$4,094.

If any of the above-described forfeitable property, as a result of any act or omission of the defendant **Lawrence D. Collins**:

- (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;

it is the intent of the United States, pursuant to 21 U.S.C. § 853(p) as incorporated by 18 U.S.C. § 982(b), to seek forfeiture of any other property of defendant **Lawrence D. Collins** up to the value of the forfeitable property described above.

DATED this 16 day of August, 2016.

A TRUE BILL. 

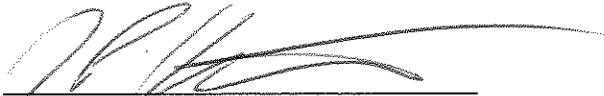
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