

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA

Criminal No. *CR 18-39 DWF/BRT*

| | | |
|------------------------------|---|-------------------------|
| UNITED STATES OF AMERICA, |) | |
| |) | INDICTMENT |
| Plaintiff, |) | |
| |) | 18 U.S.C. § 2 |
| v. |) | 18 U.S.C. § 286 |
| |) | 18 U.S.C. § 641 |
| MERCEDES MALDONADO RODRIGUEZ |) | 18 U.S.C. § 1028A(a)(1) |
| |) | 18 U.S.C. § 1028A(c)(1) |
| Defendant. |) | |

THE UNITED STATES GRAND JURY CHARGES THAT:

INTRODUCTORY ALLEGATIONS

At all times relevant to this Indictment:

1. Defendant **MERCEDES MALDONADO RODRIGUEZ** resided within the District of Minnesota.

2. From in or about at least 2008 and continuing through at least in or about April 2013, defendant **MERCEDES MALDONADO RODRIGUEZ** operated a tax return preparation business in Rochester, Minnesota, within the District of Minnesota. During those years, the defendant operated her tax return preparation business out of two locations: a retail clothing store called Susan's Boutique and, later, beginning in or about 2010, from the basement of a restaurant the defendant operated called Tortilleria Jalisco, both located in Rochester, Minnesota within the District of Minnesota.

3. From at least 2011 and continuing until at least April 2013, defendant **MERCEDES MALDONADO RODRIGUEZ** operated her tax return preparation business as an unincorporated business named Mercedes Rodriguez Services. As part of

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her tax return preparation business, defendant **MERCEDES MALDONADO RODRIGUEZ** offered a service to customers whereby she and other individuals working at her direction submitted applications to the Internal Revenue Service (“IRS”) in order to obtain IRS-issued Individual Taxpayer Identification Numbers (“ITINs”).

4. The IRS is an agency of the United States Department of the Treasury.

5. An ITIN is a nine-digit number, issued by the IRS, to individuals who are required for federal tax purposes to have a United States taxpayer identification number, but who are not eligible to receive a Social Security Number. Individuals who do not have a Social Security Number must obtain an ITIN to file a federal income tax return. ITINs may be obtained from the IRS for a child to be claimed as a tax filer’s dependent on a federal income tax return. To apply for an ITIN, an applicant must submit a completed IRS Form W-7, Application for IRS Individual Taxpayer Identification Number (hereinafter “ITIN Application”), and other documentation supporting his or her identity, such as a passport, birth certificate, school records, or other acceptable identification information. ITINs are issued by the IRS regardless of immigration status because both resident and nonresident aliens may have a filing or reporting requirement under federal law.

6. In addition to obtaining ITINs from the IRS for clients at their request, defendant **MERCEDES MALDONADO RODRIGUEZ** and co-conspirators working at her direction, both known and unknown to the Grand Jury, submitted ITIN Applications to the IRS in the names of individuals who were not clients of the defendant’s tax return preparation business without those individuals’ knowledge.

7. The Child Tax Credit (“CTC”) is a federal income tax credit that may reduce an individual’s income tax liability. Generally, the amount of the CTC that may be claimed increases with the number of qualifying children reported on a taxpayer’s federal individual income tax return. If a taxpayer owes less tax than the amount of the CTC, a U.S. taxpayer may still be eligible to receive a tax refund based on a credit called the Additional Child Tax Credit (“ACTC”). The ACTC is a “refundable” credit, which means that the credit may be claimed even if the taxpayer owes no income tax, and the amount of the credit that exceeds income tax owed may be paid to the claimant by the U.S. Treasury in the form of a tax refund.

COUNT 1

(Conspiracy to Defraud the United States with Respect to Claims)

8. The Grand Jury realleges and incorporates by reference paragraphs 1 through 7 as if fully set forth herein.

9. Beginning in or about at least 2008, and continuing until at least in or about April 2013, within the District of Minnesota and elsewhere, defendant,

MERCEDES MALDONADO RODRIGUEZ,

and others known and unknown to the Grand Jury, agreed, combined, and conspired to defraud the United States by obtaining and aiding to obtain the payment or allowance of false, fictitious and fraudulent claims on behalf of themselves and others by submitting false claims for income tax refund with the United States Department of Treasury through the Internal Revenue Service. The conspiracy was accomplished, in part, by the following acts:

10. In or about the first half of 2011, the exact dates being unknown to the Grand Jury, defendant **MERCEDES MALDONADO RODRIGUEZ** began purchasing, for thousands of dollars, original authenticated copies of birth certificates of Mexican nationals born in the Mexican State of Sinaloa from unindicted Co-conspirator #1. As of April 2013, in furtherance of the conspiracy, defendant **MERCEDES MALDONADO RODRIGUEZ** and her co-conspirators obtained and possessed in excess of 100 original authenticated copies of birth certificates of Mexican nationals (hereinafter the “Sinaloa Birth Certificates”), which were kept in “client” files at Tortilleria Jalisco. The Sinaloa Birth Certificates were for individuals born between 1976 and 2006 and were often grouped in the defendant’s files in fictitious “family” groups consisting of an adult and multiple minor children (hereinafter the “Sinaloa Victims”). The Sinaloa Birth Certificates that defendant **MERCEDES MALDONADO RODRIGUEZ** obtained and possessed in the basement of Tortilleria Jalisco during the course of the conspiracy included, but were not limited to, the following:

| NAME ON BIRTH CERTIFICATE | DATE OF BIRTH | CERTIFICATE SERIAL NUMBER | CERTIFICATE PRINT DATE |
|----------------------------------|----------------------|----------------------------------|-------------------------------|
| A.E.N.L. | xx/xx/1982 | XXX1433 | 03/25/2011 |
| H.E.I.G. | xx/xx/2001 | XXXX3349 | 03/29/2011 |
| A.H.G. | xx/xx/2003 | XXXX0290 | 03/28/2011 |
| C.R.L.R. | xx/xx/2003 | XXXX0584 | 03/29/2011 |
| P.L.M. | xx/xx/2003 | XXXX3413 | 03/29/2011 |
| H.E.M. | xx/xx/1986 | XXX1431 | 03/25/2011 |
| J.D.Q.H. | xx/xx/2002 | XXXX3411 | 03/29/2011 |
| H.Z.H. | xx/xx/2002 | XXXX3484 | 03/30/2011 |
| M.A.R. | xx/xx/2003 | XXXX3490 | 03/30/2011 |
| T.M.A.R. | xx/xx/2003 | XXXX0839 | 03/30/2011 |
| J.A.V.Q. | xx/xx/1983 | XXX1432 | 03/25/2011 |
| J.A.A.S. | xx/xx/2003 | XXXX3323 | 03/29/2011 |
| J.A.O.S. | xx/xx/2001 | XXXX3485 | 03/30/2011 |

| NAME ON BIRTH CERTIFICATE | DATE OF BIRTH | CERTIFICATE SERIAL NUMBER | CERTIFICATE PRINT DATE |
|---------------------------|---------------|---------------------------|------------------------|
| S.B.B. | xx/xx/2003 | XXXX0289 | 03/28/2011 |
| M.A.N.B. | xx/xx/2003 | XXXX0831 | 03/30/2011 |
| C.F.G.V. | xx/xx/1984 | XXX1418 | 03/25/2011 |
| Y.S.A.Q. | xx/xx/2003 | XXXX3324 | 03/29/2011 |
| M.M.E. | xx/xx/2002 | XXXX3353 | 03/29/2011 |
| L.A.J.L. | xx/xx/2003 | XXXX0583 | 03/29/2011 |
| K.S.V.A. | xx/xx/2000 | XXXX3351 | 03/29/2011 |
| A.A.G.I. | xx/xx/1984 | XXXX5885 | 04/08/2011 |
| M.C.C. | xx/xx/2003 | XXXX6010 | 04/11/2011 |
| A.T.B.L. | xx/xx/2004 | XXXX6021 | 04/11/2011 |
| O.F.B.N. | xx/xx/2004 | XXXX6022 | 04/11/2011 |
| M.L.G.R. | xx/xx/2004 | XXXX6131 | 04/12/2011 |

11. In furtherance of the conspiracy, defendant **MERCEDES MALDONADO RODRIGUEZ** and co-conspirators working at her direction, both known and unknown to the Grand Jury, prepared, caused to be prepared, and aided and abetted in the preparation of, false and fraudulent ITIN Applications listing Sinaloa Victims, including those referenced above in paragraph 10, as the applicant. Defendant **MERCEDES MALDONADO RODRIGUEZ** and co-conspirators working at her direction listed the names, dates of birth, places of birth, and gender of the Sinaloa Victims, along with the serial number of the Sinaloa Birth Certificate, on the ITIN Applications (hereinafter, collectively, the “Sinaloa Birth Certificate information”). The ITIN Applications listed the Sinaloa Birth Certificate as an identification document submitted to the IRS to establish the identity of the ITIN applicant. The Sinaloa Victims who were adults as of the ITIN Application date were falsely and fraudulently reported as U.S. resident aliens on the ITIN Applications. Sinaloa Victims who were minor children as of the ITIN Application date

were falsely and fraudulently listed as dependents of an adult Sinaloa Victim on the ITIN Applications.

12. In furtherance of the conspiracy, defendant **MERCEDES MALDONADO RODRIGUEZ** and co-conspirators working at her direction, both known and unknown to the Grand Jury, filed, caused to be filed, and aided and abetted the filing of, false and fraudulent ITIN Applications with the IRS in the Sinaloa Victims' names, along with other documents purporting to be issued by Mexican authorities in order to fraudulently support the ITIN applicant's identity. Defendant **MERCEDES MALDONADO RODRIGUEZ** and co-conspirators working at her direction, both known and unknown to the Grand Jury, fraudulently submitted the Sinaloa Birth Certificate information on the ITIN Applications to induce the IRS to issue ITINs in the Sinaloa Victims' names. In multiple instances, documents submitted to the IRS to establish the identity of the ITIN applicant were fraudulently notarized with a notary stamp belonging to unindicted Co-Conspirator #2, a relative of defendant **MERCEDES MALDONADO RODRIGUEZ** who worked for her in her tax preparation business. The false and fraudulent ITIN Applications and other documents filed with the IRS in order to obtain ITINs included, but were not limited to, the following:

a. On or about April 11, 2011, false and fraudulent ITIN Applications were filed with the IRS for Sinaloa Victims A.E.N.L., an adult, and H.E.I.G, A.H.G., C.R.L.R. and P.L.M., four minor children, all of which contained the Sinaloa Birth Certificate information of each Sinaloa Victim. The ITIN Application for A.E.N.L. falsely and fraudulently claimed that A.E.N.L. was a U.S. resident alien. The ITIN Applications

for the minor children falsely and fraudulently reported that they were dependents of A.E.N.L. A copy of a fraudulent Mexican voter identification card in the name of A.E.N.L. and a copy of a school record in the name of C.R.L.R. were notarized with Co-conspirator #2's notary stamp and submitted to the IRS in order to support the ITIN Applications fraudulently filed in those Sinaloa Victims' names.

b. On or about April 18, 2011, false and fraudulent ITIN Applications were filed with the IRS for Sinaloa Victims H.E.M., an adult, and H.Z.H., M.A.R., and T.M.A.R., three minor children, all of which contained the Sinaloa Birth Certificate information of each Sinaloa Victim. The ITIN Application for H.E.M. falsely and fraudulently claimed that H.E.M. was a U.S. resident alien. The ITIN Applications for the minor children falsely and fraudulently reported that they were dependents of H.E.M. A copy of a fraudulent Mexican voter identification card in the name of H.E.M. and copies of school records in the name of H.Z.H., M.A.R. and T.M.A.R. were notarized with Co-conspirator #2's notary stamp and submitted to the IRS in order to support the ITIN Applications fraudulently filed in those Sinaloa Victims' names.

c. On or about June 13, 2011, false and fraudulent ITIN Applications were filed with the IRS for Sinaloa Victims J.A.V.Q., an adult, and J.A.A.S., J.A.O.S., S.B.B., and M.A.N.B., four minor children, all of which contained the Sinaloa Birth Certificate information of each Sinaloa Victim. The ITIN Application for J.A.V.Q. falsely and fraudulently claimed that J.A.V.Q. was a U.S. resident alien. The ITIN Applications for the minor children falsely and fraudulently reported that they were dependents of J.A.V.Q. A copy of a fraudulent Mexican voter identification card in the name of J.A.V.Q.

was notarized with Co-conspirator #2's notary stamp and submitted to the IRS in order to support the ITIN Applications fraudulently filed in J.A.V.Q.'s name.

d. On or about October 7, 2011, false and fraudulent ITIN Applications were filed with the IRS for Sinaloa Victims C.F.G.V., an adult, and Y.S.A.Q., M.M.E., L.A.J.L. and K.S.V.A., four minor children, all of which contained the Sinaloa Birth Certificate information of each Sinaloa Victim. The ITIN Application for C.F.G.V. falsely and fraudulently claimed that C.F.G.V. was a U.S. resident alien. The ITIN Applications for the minor children falsely and fraudulently reported that they were dependents of C.F.G.V. A copy of a fraudulent Mexican voter identification card in the name of C.F.G.V. and a copy of a school record in the name of L.A.J.L. were notarized with Co-conspirator #2's notary stamp and submitted to the IRS in order to support the ITIN Applications fraudulently filed in those Sinaloa Victims' names.

e. On or about February 6, 2012, false and fraudulent ITIN Applications were filed with the IRS for Sinaloa Victims A.A.G.I., an adult, and M.C.C., A.T.B.L., O.F.B.N. and M.L.G.R., four minor children all of which contained the Sinaloa Birth Certificate information of each Sinaloa Victim. The ITIN Application for A.A.G.I. falsely and fraudulently claimed that A.A.G.I. was a U.S. resident alien. The ITIN Applications for the minor children falsely and fraudulently reported that they were dependents of A.A.G.I. A copy of a fraudulent Mexican voter identification card in the name of A.A.G.I., copies of school records in the names of the minor children, and copies of the Sinaloa Birth Certificates in all five Sinaloa Victims' names were notarized with Co-conspirator #2's

notary stamp and submitted to the IRS in order to support the ITIN Applications fraudulently filed in those Sinaloa Victims' names.

13. In furtherance of the conspiracy, on or about the following dates, defendant **MERCEDES MALDONADO RODRIGUEZ** and co-conspirators working at her direction, both known and unknown to the Grand Jury, prepared and filed, caused to be prepared and filed, and aided and abetted the preparation and filing of, among other false and fraudulent federal income tax returns, the federal income tax returns in the names of the adult Sinaloa Victims listed below. Those federal income tax returns, Forms 1040A, U.S. Individual Income Tax Returns, were false and fraudulent claims for tax refunds in that, among other false and fraudulent matters, the tax returns (1) were filed using ITINs fraudulently obtained from the IRS in the names of adult and minor Sinaloa Victims; (2) reported false wages; (3) reported false federal income tax withholding; (4) claimed false Sinaloa Victim dependents and other false dependents; and (5) claimed fraudulent CTCs and/or ACTCs:

| DATE FILED | TAX YEAR | SINALOA VICTIM NAMED AS TAXPAYER | FALSE SINALOA DEPENDENTS CLAIMED | TAX REFUND CLAIMED |
|-------------------|-----------------|---|--|---------------------------|
| 04/11/2011 | 2007 | A.E.N.L. | H.E.I.G. A.H.G. C.R.L.R. P.L.M. | \$2,054.00 |
| 06/13/2011 | 2008 | A.E.N.L. | H.E.I.G. A.H.G. C.R.L.R. P.L.M. | \$6,145.00 |
| 06/13/2011 | 2009 | A.E.N.L. | H.E.I.G. A.H.G. C.R.L.R. P.L.M. | \$5,415.00 |

| DATE FILED | TAX YEAR | SINALOA VICTIM NAMED AS TAXPAYER | FALSE SINALOA DEPENDENTS CLAIMED | TAX REFUND CLAIMED |
|-------------------|-----------------|---|--|---------------------------|
| 11/21/2011 | 2010 | A.E.N.L. | H.E.I.G. A.H.G. C.R.L.R. P.L.M. | \$6,236.00 |
| 01/26/2012 | 2011 | A.E.N.L. | H.E.I.G. A.H.G. C.R.L.R. P.L.M. | \$7,546.00 |
| 03/06/2013 | 2012 | A.E.N.L. | H.E.I.G. A.H.G. C.R.L.R. P.L.M. | \$5,560.00 |
| 04/18/2011 | 2007 | H.E.M. | J.D.Q.H. H.Z.H. M.A.R. T.M.A.R. | \$5,074.00 |
| 06/13/2011 | 2008 | H.E.M. | J.D.Q.H. H.Z.H. M.A.R. T.M.A.R. | \$8,643.00 |
| 06/13/2011 | 2009 | H.E.M. | J.D.Q.H. H.Z.H. M.A.R. T.M.A.R. | \$8,807.00 |
| 11/22/2011 | 2010 | H.E.M. | J.D.Q.H. H.Z.H. M.A.R. T.M.A.R. | \$4,746.00 |
| 05/01/2012 | 2011 | H.E.M. | J.D.Q.H. H.Z.H. M.A.R. T.M.A.R. | \$8,341.00 |
| 06/13/2011 | 2008 | J.A.V.Q. | J.A.A.S. J.A.O.S. S.B.B. M.A.N.B. | \$3,373.00 |
| 09/23/2011 | 2009 | J.A.V.Q. | J.A.A.S. J.A.O.S. S.B.B. M.A.N.B. | \$4,765.00 |

| DATE FILED | TAX YEAR | SINALOA VICTIM NAMED AS TAXPAYER | FALSE SINALOA DEPENDENTS CLAIMED | TAX REFUND CLAIMED |
|------------|----------|----------------------------------|--|--------------------|
| 01/20/2012 | 2010 | J.A.V.Q. | J.A.A.S. J.A.O.S. S.B.B. M.A.N.B. | \$4,749.00 |
| 05/01/2012 | 2011 | J.A.V.Q. | J.A.A.S. J.A.O.S. S.B.B. M.A.N.B. | \$8,435.00 |
| 01/09/2012 | 2008 | C.F.G.V. | Y.S.A.Q. M.M.E. L.A.J.L. K.S.V.A. | \$6,946.00 |
| 11/28/2011 | 2009 | C.F.G.V. | Y.S.A.Q. M.M.E. L.A.J.L. K.S.V.A. | \$5,297.00 |
| 10/07/2011 | 2010 | C.F.G.V. | Y.S.A.Q. M.M.E. L.A.J.L. K.S.V.A. | \$7,041.00 |
| 03/23/2012 | 2011 | C.F.G.V. | Y.S.A.Q. M.M.E. L.A.J.L. K.S.V.A. | \$7,389.00 |
| 03/16/2013 | 2012 | C.F.G.V. | Y.S.A.Q. M.M.E. L.A.J.L. K.S.V.A. | \$5,657.00 |
| 04/01/2012 | 2008 | A.A.G.I. | M.C.C. A.T.B.L. O.F.B.N. M.L.G.R. | \$4,031.00 |
| 02/06/2012 | 2009 | A.A.G.I. | M.C.C. A.T.B.L. O.F.B.N. M.L.G.R. | \$7,825.00 |
| 06/08/2012 | 2010 | A.A.G.I. | M.C.C. A.T.B.L. O.F.B.N. M.L.G.R. | \$6,351.00 |

| DATE FILED | TAX YEAR | SINALOA VICTIM NAMED AS TAXPAYER | FALSE SINALOA DEPENDENTS CLAIMED | TAX REFUND CLAIMED |
|------------|----------|----------------------------------|--|--------------------|
| 05/10/2012 | 2011 | A.A.G.I. | M.C.C. A.T.B.L. O.F.B.N. M.L.G.R. | \$5,553.00 |
| 02/21/2013 | 2012 | A.A.G.I. | M.C.C. A.T.B.L. O.F.B.N. M.L.G.R. | \$5,245.00 |

14. In furtherance of the conspiracy, on or about the dates set forth below, defendant **MERCEDES MALDONADO RODRIGUEZ** and co-conspirators acting at her direction, both known and unknown to the Grand Jury, obtained and aided to obtain the payments of the fraudulent claims for tax refunds in the form of checks issued by the U.S. Treasury made payable in the names of adult Sinaloa Victims and others. Defendant **MERCEDES MALDONADO RODRIGUEZ** obtained and aided to obtain the payments of the fraudulent claims for tax refunds by, among other acts including those set forth above, causing the U.S. Treasury tax refund checks to be mailed to addresses of her co-conspirators, employees, associates, and family members. The tax refund checks defendant **MERCEDES MALDONADO RODRIGUEZ** fraudulently obtained and aided to obtain included, but were not limited to, the following:

| TAX YEAR | PAYEE | CHECK NO. | DATE ISSUED | AMOUNT |
|----------|---------|---------------|-------------|------------|
| 2007 | A.E.N.L | 2310-81886536 | 07/22/2011 | \$2,074.81 |
| 2008 | A.E.N.L | 2310-81289381 | 07/08/2011 | \$6,145.00 |
| 2009 | A.E.N.L | 2310-81289382 | 07/08/2011 | \$5,415.00 |
| 2010 | A.E.N.L | 3158-05018548 | 12/23/2011 | \$6,236.00 |
| 2011 | A.E.N.L | 3158-06142655 | 02/07/2012 | \$7,546.00 |
| 2012 | A.E.N.L | 3158-52289554 | 03/22/2013 | \$5,560.00 |
| 2007 | H.E.M. | 3158-00718511 | 08/26/2011 | \$5,142.85 |
| 2008 | H.E.M. | 2310-81289385 | 07/08/2011 | \$8,643.00 |

| | | | | |
|------|----------------|---------------|------------|------------|
| 2009 | H.E.M. | 2310-81289386 | 07/08/2011 | \$8,807.00 |
| 2010 | H.E.M. | 3158-05661870 | 01/27/2012 | \$4,746.00 |
| 2011 | H.E.M. & Y.V.I | 3158-32658148 | 05/14/2012 | \$8,341.00 |
| 2008 | J.A.V.Q. | 2310-81196674 | 07/08/2011 | \$3,373.00 |
| 2009 | J.A.V.Q. | 3158-02715843 | 10/21/2011 | \$4,765.00 |
| 2010 | J.A.V.Q. | 3158-07028552 | 02/10/2012 | \$4,749.00 |
| 2011 | J.A.V.Q. | 3158-33290426 | 05/18/2012 | \$8,435.00 |
| 2009 | C.F.G.V. | 3158-05018550 | 12/23/2011 | \$5,297.00 |
| 2010 | C.F.G.V. | 3158-03931814 | 11/18/2011 | \$7,041.00 |
| 2011 | C.F.G.V. | 3158-19827805 | 04/03/2012 | \$7,389.00 |
| 2012 | C.F.G.V. | 3158-56034750 | 04/05/2013 | \$5,657.00 |
| 2008 | A.A.G.I. | 3158-30819550 | 05/04/2012 | \$4,031.00 |
| 2009 | A.A.G.I. | 3158-11392948 | 03/02/2012 | \$7,825.00 |
| 2010 | A.A.G.I. | 3158-36496665 | 06/29/2012 | \$6,351.00 |
| 2011 | A.A.G.I. | 3158-34053251 | 05/25/2012 | \$5,553.00 |
| 2012 | A.A.G.I. | 3158-48693273 | 03/08/2013 | \$5,245.00 |

15. In furtherance of the conspiracy, defendant **MERCEDES MALDONADO RODRIGUEZ** directed one of her employees to take batches of U.S. Treasury checks she and other co-conspirators obtained to be cashed at a grocery store in Albert Lea, Minnesota, approximately 70 miles from Tortilleria Jalisco in Rochester, Minnesota.

16. In furtherance of the conspiracy, and in addition to the fraudulent tax returns filed in the names of adult Sinaloa Victims, defendant **MERCEDES MALDONADO RODRIGUEZ** prepared and filed, caused to be prepared and filed, and aided and abetted the preparation and filing of numerous false and fraudulent tax returns with the IRS, in the names of her clients who lived in and around the District of Minnesota, both with and without those clients' knowledge. Those tax returns were false and fraudulent in that they reported false wages that the taxpayer did not earn, reported false dependents, and fraudulently claimed CTCs and ACTCs arising from reporting the false dependents, all in

order to obtain and aid and assist in obtaining the payment of false claims for tax refunds for tax years 2008 through 2012.

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

COUNTS 2 THROUGH 8
(Theft of Public Money)

17. The Grand Jury realleges and incorporates by reference paragraphs 1 through 16 as if fully set forth herein.

18. On or about the dates set forth below, in the State and District of Minnesota and elsewhere, defendant,

MERCEDES MALDONADO RODRIGUEZ,

aiding and abetting, being aided and abetted by, and willfully causing to act, others known and unknown to the Grand Jury, did steal and knowingly convert to her own use and the use of another, money and a thing of value of the United States Treasury in excess of \$1,000; that is, fraudulently-obtained U.S. Treasury tax refund checks as set forth below:

| COUNT | DATE | TAX YEAR | PAYEE | CHECK NO. | AMOUNT |
|--------------|-------------|-----------------|----------------|------------------|---------------|
| 2 | 03/22/2013 | 2012 | A.E.N.L | 3158-52289554 | \$5,560.00 |
| 3 | 05/14/2012 | 2011 | H.E.M. & Y.V.I | 3158-32658148 | \$8,341.00 |
| 4 | 05/18/2012 | 2011 | J.A.V.Q. | 3158-33290426 | \$8,435.00 |
| 5 | 04/05/2013 | 2012 | C.F.G.V. | 3158-56034750 | \$5,657.00 |
| 6 | 05/25/2012 | 2011 | A.A.G.I. | 3158-34053251 | \$5,553.00 |
| 7 | 06/29/2012 | 2010 | A.A.G.I. | 3158-36496665 | \$6,351.00 |
| 8 | 03/08/2013 | 2012 | A.A.G.I. | 3158-48693273 | \$5,245.00 |

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

COUNTS 9 THROUGH 41
 (Aggravated Identity Theft)

19. The Grand Jury realleges and incorporates by reference paragraphs 1 through 18 as if fully set forth herein.

20. On or about the dates set forth below, in the State and District of Minnesota and elsewhere, defendant,

MERCEDES MALDONADO RODRIGUEZ,

aiding and abetting, being aided and abetted by, and willfully causing to act, others known and unknown to the Grand Jury, knowingly possessed, transferred, and used, without lawful authority, a means of identification of another person, specifically, the names, Individual Tax Identification Numbers, and dates of birth of the victims as set forth below during and in relation to the commission of felony violations of 18 U.S.C § 641, that is, theft of public money as alleged in Counts 2 through 8 of this Indictment as specified below:

| COUNT | DATE | NAME | ITIN | D.O.B. | §641 Count |
|-------|------------|----------|-------------|------------|------------|
| 9 | 03/06/2013 | A.E.N.L. | xxx-xx-0950 | xx/xx/1982 | Count 2 |
| 10 | 03/06/2013 | H.E.I.G. | xxx-xx-1323 | xx/xx/2001 | Count 2 |
| 11 | 03/06/2013 | A.H.G. | xxx-xx-1207 | xx/xx/2003 | Count 2 |
| 12 | 03/06/2013 | C.R.L.R. | xxx-xx-1022 | xx/xx/2003 | Count 2 |
| 13 | 03/06/2013 | P.L.M. | xxx-xx-1089 | xx/xx/2003 | Count 2 |
| 14 | 05/01/2012 | H.E.M. | xxx-xx-7998 | xx/xx/1986 | Count 3 |
| 15 | 05/01/2012 | H.Z.H. | xxx-xx-8048 | xx/xx/2002 | Count 3 |
| 16 | 05/01/2012 | M.A.R. | xxx-xx-8144 | xx/xx/2003 | Count 3 |
| 17 | 05/01/2012 | T.M.A.R. | xxx-xx-8072 | xx/xx/2003 | Count 3 |
| 18 | 05/01/2012 | J.A.V.Q. | xxx-xx-5062 | xx/xx/1983 | Count 4 |
| 19 | 05/01/2012 | J.A.A.S. | xxx-xx-5194 | xx/xx/2003 | Count 4 |
| 20 | 05/01/2012 | J.A.O.S. | xxx-xx-5171 | xx/xx/2001 | Count 4 |
| 21 | 05/01/2012 | S.B.B. | xxx-xx-5104 | xx/xx/2003 | Count 4 |
| 22 | 05/01/2012 | M.A.N.B. | xxx-xx-5136 | xx/xx/2003 | Count 4 |

| COUNT | DATE | NAME | ITIN | D.O.B. | §641 Count |
|-------|------------|----------|-------------|------------|------------|
| 23 | 03/16/2013 | C.F.G.V. | xxx-xx-9009 | xx/xx/1984 | Count 5 |
| 24 | 03/16/2013 | Y.S.A.Q. | xxx-xx-9038 | xx/xx/2003 | Count 5 |
| 25 | 03/16/2013 | M.M.E. | xxx-xx-9047 | xx/xx/2002 | Count 5 |
| 26 | 03/16/2013 | L.A.J.L. | xxx-xx-9056 | xx/xx/2003 | Count 5 |
| 27 | 05/10/2012 | A.A.G.I. | xxx-xx-9071 | xx/xx/1984 | Count 6 |
| 28 | 05/10/2012 | M.C.C. | xxx-xx-9426 | xx/xx/2003 | Count 6 |
| 29 | 05/10/2012 | A.T.B.L. | xxx-xx-9626 | xx/xx/2004 | Count 6 |
| 30 | 05/10/2012 | O.F.B.N. | xxx-xx-9834 | xx/xx/2004 | Count 6 |
| 31 | 05/10/2012 | M.L.G.R. | xxx-xx-9225 | xx/xx/2004 | Count 6 |
| 32 | 06/08/2012 | A.A.G.I. | xxx-xx-9071 | xx/xx/1984 | Count 7 |
| 33 | 06/08/2012 | M.C.C. | xxx-xx-9426 | xx/xx/2003 | Count 7 |
| 34 | 06/08/2012 | A.T.B.L. | xxx-xx-9626 | xx/xx/2004 | Count 7 |
| 35 | 06/08/2012 | O.F.B.N. | xxx-xx-9834 | xx/xx/2004 | Count 7 |
| 36 | 06/08/2012 | M.L.G.R. | xxx-xx-9225 | xx/xx/2004 | Count 7 |
| 37 | 02/21/2013 | A.A.G.I. | xxx-xx-9071 | xx/xx/1984 | Count 8 |
| 38 | 02/21/2013 | M.C.C. | xxx-xx-9426 | xx/xx/2003 | Count 8 |
| 39 | 02/21/2013 | A.T.B.L. | xxx-xx-9626 | xx/xx/2004 | Count 8 |
| 40 | 02/21/2013 | O.F.B.N. | xxx-xx-9834 | xx/xx/2004 | Count 8 |
| 41 | 02/21/2013 | M.L.G.R. | xxx-xx-9225 | xx/xx/2004 | Count 8 |

All in violation of Title 18, United States Code, Sections 1028A(a)(1), 1028A(c)(1) and 2.

A TRUE BILL

UNITED STATES ATTORNEY

FOREPERSON