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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

Case:2:18-cr-20240
Judge: Michelson, Laurie J.
MJ: Whalen, R. Steven
Filed: 04-10-2018 At 02:56 PM
SEALED MATTER (NA)

-v-

VIOLATIONS:

SONJA EMERY
a/k/a "SONJA LEE ROBINSON"
a/k/a "SONJALEE EMERY-ROBINSON"
a/k/a/ "SONJALEE EMERY"

18 U.S.C. § 1341
(Mail Fraud)
18 U.S.C. § 1343
(Wire Fraud)
18 U.S.C. § 2
26 U.S.C. § 7212(a)
(Corrupt Endeavor to Obstruct
the IRS)
26 U.S.C. § 7201
(Tax Evasion)

Defendant,

INDICTMENT

THE GRAND JURY CHARGES:

COUNTS 1-11
18 U.S.C. § 1341
18 U.S.C. § 1343
(Mail Fraud and Wire Fraud)

At times relevant to this Indictment:

1. Defendant SONJA EMERY, also known as "Sonja Lee Robinson," "Sonjalee Emery-Robinson," "Sonjalee Emery," and other names, was a resident of Georgia, New Jersey, and New York.

2. The Internal Revenue Service (“IRS”), an agency of the U.S. Department of the Treasury, was responsible for administering the internal revenue laws of the United States, including the ascertainment, computation, assessment, and collection of taxes, including federal income taxes.

3. From approximately May 2011 to approximately February 2014, defendant SONJA EMERY was employed as a Senior Vice President for a healthcare consulting firm, Employer 1, in Ann Arbor, Michigan. Employer 1 paid defendant SONJA EMERY an annual base salary of approximately \$285,000. Defendant SONJA EMERY did not timely report or fully pay taxes on this income to the IRS.

4. From approximately March 2014 to approximately August 2014, defendant SONJA EMERY was employed as a consultant for a community health system, Employer 2, located in Wisconsin. Employer 2 paid defendant SONJA EMERY approximately \$267,000 during this period. Defendant SONJA EMERY did not report or pay taxes on this income to the IRS.

5. From approximately November 2014 to approximately November 2015, defendant SONJA EMERY was employed as a health care consultant by a company, Employer 3, based in Massachusetts. Employer 3 paid defendant SONJA EMERY approximately \$226,000 during this period. Defendant SONJA EMERY did not report or pay taxes on this income to the IRS.

6. Employer 1, Employer 2, and Employer 3 will be referred to collectively herein as “Employers.”

7. Employers 1 and 3 provided consulting services to healthcare providers, referred to collectively herein as “Clients.”

8. An IRS Form W-4, Employee’s Withholding Allowance Certificate, was a form signed under penalty of perjury by a taxpayer to inform an employer regarding the amount of federal income tax to withhold from the wages of the taxpayer. A levy is a legal seizure of property to satisfy a tax debt. The internal revenue laws authorize the IRS to use levies to collect delinquent taxes.

9. An IRS Form W-9, Request for Taxpayer Identification Number and Certification, was a form signed under penalty of perjury by a taxpayer to inform a business that is required to file an information return with the IRS of the taxpayer’s correct taxpayer identification number, which may be the taxpayer’s Social Security Number.

10. Sometime in 2011, the exact date presently unknown to the Grand Jury, defendant SONJA EMERY provided or caused to be provided a false 2011 Form W-4 to Employer 1 falsely claiming to be “exempt” from withholding of federal income tax.

11. On or about June 29, 2011, defendant SONJA EMERY provided or caused to be provided a false 2011 Form W-4 to Employer 1 falsely claiming to be “exempt” from withholding of federal income tax.

12. On or about January 28, 2012, defendant SONJA EMERY provided or caused to be provided a false 2012 Form W-4 to Employer 1 falsely claiming to be “exempt” from withholding of federal income tax.

13. Despite earning gross income in excess of the threshold that would require her to file individual income tax returns, defendant SONJA EMERY failed to timely file individual income tax returns with the IRS for the years 2008 through 2014.

SCHEME TO DEFRAUD

14. Paragraphs 1 through 13 of this Indictment are re-alleged and incorporated as if fully set forth herein.

15. From on or about April 2011 to on or about August 2014, in the Eastern District of Michigan and elsewhere, defendant SONJA EMERY, with the intent to defraud, devised and intended to devise a scheme and artifice to defraud and obtain money and property from Employers and Clients, by means of materially false and fraudulent pretenses, representations, and promises concerning, among other things, her professional status, educational background, and work experience to secure and

maintain highly paid professional positions with and receive income from Employers.

16. The object of the scheme to defraud was for defendant SONJA EMERY to unjustly enrich herself with salary and other payments and benefits from Employers and Clients, which defendant SONJA EMERY obtained under false pretenses by falsely representing her professional status, educational background, and work experience.

MANNER AND MEANS OF THE SCHEME

17. As part of the scheme, defendant SONJA EMERY made materially false representations to Employers and Clients, including, but not limited to the following:

- A. Defendant SONJA EMERY falsely claimed to be a Registered Nurse licensed in two states and provided Employers with Registered Nurse licensure numbers that, in fact, belonged to other people.
- B. Defendant SONJA EMERY falsely claimed to have a bachelor of science in nursing degree, a master of health administration degree, a master in business administration degree, and a doctor of philosophy degree.

- C. Defendant SONJA EMERY falsely claimed to have worked from 1984 to 2001 as the “Director of Case Management” and “Director of Emergency Services” at a major hospital in Atlanta, Georgia.
- D. Defendant SONJA EMERY falsely claimed to have worked from 2001 to 2004 as the “Managing Director – Healthcare” for a major national consulting firm in Atlanta, Georgia.
- E. Defendant SONJA EMERY falsely claimed to have worked from 2004 to 2011 as the “Vice President of Consulting Services-Healthcare” for another major national consulting firm in New York, New York.
- F. Defendant SONJA EMERY provided or caused to be provided false and forged documents, records, and references to substantiate her credentials and employment history, including a false background report and credit report, among other items.
- G. Defendant SONJA EMERY falsely claimed to have more than 25 years’ experience in a variety of healthcare positions, including working as a managing director at two large consulting firms and working in leadership positions at a large healthcare system.

MAILINGS

- 18. From on or about April 2011 to on or about August 2014, in the Eastern District of Michigan and elsewhere for the purpose of executing and attempting to

execute the above-described scheme and artifice to defraud, defendant SONJA EMERY knowingly caused to be delivered by mail and a private and commercial interstate carrier the matter described below for each count, each delivery constituting a separate count:

COUNT	APPROX. SENDING DATE	DESCRIPTION
1	July 18, 2013	Check from a client in Utah in the amount of \$60,336 payable to Employer 1 paying in part for services of defendant SONJA EMERY
2	August 1, 2013	Check from a client in Colorado in the amount of \$121,806 payable to Employer 1 paying in part for services of defendant SONJA EMERY
3	September 12, 2013	Check from Employer 2 in the amount of \$86,867 payable to Employer 1 paying in part for services of defendant SONJA EMERY
4	November 14, 2013	Check from Employer 2 in the amount of \$80,873 payable to Employer 1 paying in part for services of defendant SONJA EMERY

(All in violation of 18 U.S.C. § 1341 and 18 U.S.C. § 2)

WIRE COMMUNICATIONS IN INTERSTATE COMMERCE

19. From on or about April 2011 to on or about August 2014, in the Eastern District of Michigan and elsewhere for the purpose of executing and attempting to execute the above-described scheme and artifice to defraud, defendant SONJA EMERY knowingly caused to be transmitted by means of wire communication in interstate commerce the signals and sounds described below for each count, each transmission constituting a separate count:

COUNT	APPROX. SENDING DATE	DESCRIPTION
5	August 31, 2013	Invoice emailed from Employer 1 in Michigan to Employer 2 in Wisconsin seeking \$86,867 payment in part for the services of defendant SONJA EMERY
6	October 31, 2013	Invoice emailed from Employer 1 in Michigan to Employer 2 in Wisconsin seeking \$80,873 payment in part for the services of defendant SONJA EMERY

(All in violation of 18 U.S.C. § 1343 and 18 U.S.C. § 2)

COUNT 7

26 U.S.C. § 7212(a)

(Corrupt Endeavor to Obstruct IRS)

At times relevant to this Indictment:

20. Paragraphs 1 through 13 of this Indictment are re-alleged and incorporated as if fully set forth herein.

21. In and around January of 2012, the IRS initiated a collection proceeding regarding defendant SONJA EMERY when an IRS Revenue Officer was assigned

to secure delinquent individual income tax returns from her for the years 2008, 2009, and 2010.

22. In and around February of 2012, the IRS Revenue Officer was assigned to collect tax balances due from defendant SONJA EMERY for the years 2005 and 2007.

23. After failing to locate the defendant SONJA EMERY at her address of record in Georgia, the IRS Revenue Officer transferred her collection's proceeding to New York, where defendant SONJA EMERY was believed to have an address in the city of Yonkers.

24. On or about March 12, 2013, the IRS Revenue Officer mailed forms and correspondence to defendant SONJA EMERY including a Notice of Intent to Levy and a New Warning of Enforcement.

25. On or about May 28, 2013, the IRS Revenue Officer mailed a notice to defendant SONJA EMERY informing her that she had an appointment to meet with the Revenue Officer.

26. On or about June 5, 2013, defendant SONJA EMERY failed to appear for the appointment with the Revenue Officer.

27. On or about July 17, 2013, the Revenue Officer mailed a Notice of Levy to Employer 1 in Ann Arbor, Michigan.

28. On or about July 26, 2013, Employer 1 notified defendant SONJA EMERY of the Notice of Levy it had received from the IRS.

29. On or about July 29, 2013, the Revenue Officer spoke with an official from Employer 1, concerning how much of defendant SONJA EMERY's salary to withhold and pay over to the IRS in compliance with the levy.

30. On or about August 8, 2013, the Revenue Officer received an IRS Power of Attorney form concerning defendant SONJA EMERY from an accountant she had hired.

31. On or about August 8, 2013, the accountant told the Revenue Officer that his client, defendant SONJA EMERY, wanted the levy stopped. The Revenue Officer informed the accountant that defendant SONJA EMERY needed to file numerous delinquent tax returns for such relief to be considered by the IRS.

THE CORRUPT ENDEAVOR

32. Beginning in or around 2012, and continuing thereafter up to and including October of 2015 in the Eastern District of Michigan and elsewhere, while she was the subject of pending IRS actions of which she was aware, including but not limited to the IRS collection proceedings described in paragraphs 21 through 31, defendant SONJA EMERY did corruptly endeavor to obstruct and impede the due administration of the internal revenue laws, by the following means, among others:

- A. On or about July 25, 2013, defendant SONJA EMERY sent an email to an official of Employer 1 falsely claiming that her tax debt originated from her husband's retirement in 2007.
- B. On or about July 25, 2013, defendant SONJA EMERY falsely told her accountant that she had always filed and paid her taxes.
- C. On or about August 14, 2013, defendant SONJA EMERY paid for an internet-based fax number from a company in California. She completed a form fraudulently naming "Internal Revenue Service" as the sender so that faxes transmitted from that number would appear to be coming from the IRS.
- D. On or about August 14, 2013, defendant SONJA EMERY used the internet-based fax number to transmit a forged IRS form to Employer 1 in Ann Arbor, Michigan. The forged IRS form purported to come

from the IRS and fraudulently declared that defendant SONJA EMERY owed only \$558.16 to the IRS for 2005 and 2007 instead of her actual debt for those years of over \$18,000.

- E. On or about August 14, 2013, defendant SONJA EMERY, to discourage Employer 1's compliance with the levy, sent an email to an official of Employer 1, falsely claiming to have already paid the IRS \$558.68 to settle her debt and falsely asserting, "I had to pay them before they would lift the levy."
- F. On or about August 14, 2013, defendant SONJA EMERY again used the internet-based fax number to send another forged document to Employer 1. The forged document purported to come from the IRS and was entitled "Levy Release and Settlement."
- G. On or about August 14, 2013, defendant SONJA EMERY gave an official of Employer 1 a copy of a check payable to the IRS that she represented had been paid to the IRS in satisfaction of the levy, when in fact the check was never actually submitted to the IRS.
- H. On or about November 14, 2014, defendant SONJA EMERY supplied an IRS Form W-9 containing a false Social Security Number to Employer 3.

- I. On or about October 28, 2015, defendant SONJA EMERY supplied another IRS Form W-9 containing a false Social Security Number to Employer 3.

(All in violation of 26 U.S.C. § 7212(a))

COUNT 8
(Attempt to Evade or Defeat Tax – 2011)

33. Paragraphs 1 through 9 of this Indictment are re-alleged and incorporated as if fully set forth herein.

34. During the calendar year 2011, defendant SONJA EMERY received taxable income, upon which there was a substantial income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 17, 2012, as required by law, to any proper officer of the Internal Revenue Service, and to pay the income tax to the Internal Revenue Service, defendant SONJA EMERY, in the Eastern District of Michigan and elsewhere, did willfully attempt to evade and defeat assessment of the income tax due and owing by her to the United States of America for the calendar year by filing and causing to be filed and maintaining false and fraudulent Forms W-4 with Employer 1, in which she falsely claimed she was “exempt” from federal income tax withholding, and by falsely claiming to Employer 1 that she had “over paid” her taxes, among other affirmative acts.

(All in violation of 26 U.S.C. § 7201)

COUNT 9

(Attempt to Evade or Defeat Tax – 2012)

35. Paragraphs 1 through 9 of this Indictment are re-alleged and incorporated as if fully set forth herein.

36. During the calendar year 2012, defendant SONJA EMERY received taxable income, upon which there was a substantial income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 15, 2013, as required by law, to any proper officer of the Internal Revenue Service, and to pay the income tax to the Internal Revenue Service, defendant SONJA EMERY, in the Eastern District of Michigan and elsewhere, did willfully attempt to evade and defeat assessment of the income tax due and owing by her to the United States of America for the calendar year by filing and causing to be filed, and maintaining, false and fraudulent Forms W-4 with Employer 1, in which she falsely claimed she was “exempt” from federal income tax withholding, among other affirmative acts.

(All in violation of Title 26, United States Code, Section 7201)

COUNT 10

(Attempt to Evade or Defeat Tax – 2013)

37. Paragraphs 1 through 9 of this Indictment are re-alleged and incorporated as if fully set forth herein.

38. During the calendar year 2013, defendant SONJA EMERY received taxable income, upon which there was a substantial income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 15, 2014, as required by law, to any proper officer of the Internal Revenue Service, and to pay the income tax to the Internal Revenue Service, defendant SONJA EMERY, in the Eastern District of Michigan and elsewhere, did willfully attempt to evade and defeat assessment of the income tax due and owing by her to the United States of America for the calendar year by filing and causing to be filed, and maintaining, false and fraudulent Forms W-4 with Employer 1, in which she falsely claimed she was “exempt” from federal income tax withholding, among other affirmative acts.

(All in violation of 26 U.S.C. § 7201)

COUNT 11
(Attempt to Evade or Defeat Tax – 2014)

39. Paragraphs 1 through 9 of this Indictment are re-alleged and incorporated as if fully set forth herein.

40. During the calendar year 2014, defendant SONJA EMERY received taxable income, upon which there was a substantial income tax due and owing to the United States of America. Knowing the foregoing facts and failing to make an income tax return on or before April 15, 2015, as required by law, to any proper officer of the Internal Revenue Service, and to pay the income tax to the Internal

Revenue Service, defendant SONJA EMERY, in the Eastern District of Michigan and elsewhere, did willfully attempt to evade and defeat assessment of the income tax due and owing by her to the United States of America for the calendar year by filing and causing to be filed, and maintaining, false and fraudulent Forms W-4 with Employer 1, in which she falsely claimed she was “exempt” from federal income tax withholding, by supplying Employer 2 with a fraudulent Form W-9 giving a false Social Security number, and by supplying Employer 3 with a fraudulent Form W-9 giving a false Social Security Number, among other affirmative acts.

(All in violation of 26 U.S.C. § 7201)

FORFEITURE ALLEGATION

The Grand Jury for the Eastern District of Michigan further finds that:

41. The allegations contained in Counts 1-6 of this Indictment are hereby realleged and incorporated by reference for the purpose of alleging forfeitures pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c).

42. Upon conviction of the offenses in violation of Title 18, United States Code, Sections 1341 and 1343 set forth in Counts 1-6 of this Indictment, the defendant, SONJA EMERY shall forfeit to the United States of America, pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c), any property, real or personal, which constitutes or is derived from proceeds traceable to the offense(s). The property to be forfeited includes, but is not limited to, the following:

- TD Bank Account (XXX 3940)

43. 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 of America shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c).

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

THIS IS A TRUE BILL.

/s/ Grand Jury Foreperson
GRAND JURY FOREPERSON

MATTHEW SCHNEIDER
United States Attorney

/s/ Jack A. Morgan
JACK A. MORGAN
Trial Attorney
Department of Justice, Tax Division

/s/ Jeffrey A. McLellan
JEFFREY A. MCLELLAN
Trial Attorney
Department of Justice, Tax Division
601 D. ST. NW
WASHINGTON DC, 20004

Dated: April 10, 2018

ORIGINAL

United States District Court Eastern District of Michigan	Criminal Case C
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Case: 2:18-cr-20240
 Judge: Michelson, Laurie J.
 MJ: Whalen, R. Steven
 Filed: 04-10-2018 At 02:56 PM
 SEALED MATTER (NA)

NOTE: It is the responsibility of the Assistant U.S. Attorney signing this form to c

Companion Case Information	Companion Case Number:
This may be a companion case based upon LCrR 57.10 (b)(4) ¹ :	Judge Assigned:
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	AUSA's Initials: <u>JM</u>

Case Title: USA v. Sonja Emery

County where offense occurred : Washtenaw

Check One: Felony Misdemeanor Petty

Indictment/ Information --- no prior complaint.
 Indictment/ Information --- based upon prior complaint [Case number: _____]
 Indictment/ Information --- based upon LCrR 57.10 (d) [Complete Superseding section below].

Superseding Case Information

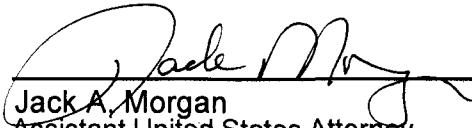
Superseding to Case No: _____ Judge: _____

- Corrects errors; no additional charges or defendants.
- Involves, for plea purposes, different charges or adds counts.
- Embraces same subject matter but adds the additional defendants or charges below:

<u>Defendant name</u>	<u>Charges</u>	<u>Prior Complaint (if applicable)</u>
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Please take notice that the below listed Assistant United States Attorney is the attorney of record for the above captioned case.

April 10, 2018
Date



 Jack A. Morgan
 Assistant United States Attorney
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 Attorney Bar #:

¹ Companion cases are matters in which it appears that (1) substantially similar evidence will be offered at trial, or (2) the same or related parties are present, and the cases arise out of the same transaction or occurrence. Cases may be companion cases even though one of them may have already been terminated.