

JUL 26 2018

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF VIRGINIA
ROANOKE DIVISION

JULIA G. DUDLEY, CLERK
BY: *[Signature]*
DEPUTY CLERK

UNITED STATES OF AMERICA) Case No. 7:18cr33
)
 v.) 26 U.S.C. § 7206(2)
) 26 U.S.C. § 7206(1)
 SAINT JULIEN PIERRE)

SEALED INDICTMENT

The Grand Jury charges that:

INTRODUCTION

At all times relevant to this Indictment:

1. Defendant SAINT JULIEN PIERRE ("PIERRE") resided in Roanoke, Virginia, within the Western District of Virginia.
2. Defendant PIERRE owned and operated a tax preparation business, JP Tax Services, LLC, in Roanoke, Virginia, within the Western District of Virginia.

COUNTS ONE THROUGH ELEVEN

(26 U.S.C. § 7206(2) – Aiding and Assisting in the Preparation of False Federal Income Tax Returns)

3. The factual allegations contained in Paragraphs 1 and 2 of the Introduction are re-alleged and incorporated herein.
4. On or about the dates set forth below, in the Western District of Virginia, defendant PIERRE did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service ("IRS") of false U.S. Individual Income Tax Returns, Forms 1040 ("tax returns"), either individual or joint, for the taxpayers and tax years listed below. Defendant PIERRE knew the tax returns were false and fraudulent as to material matters, including, but not limited to, those described below:

COUNT	DATE PREPARED	TAXPAYER	TAX YEAR	LINE ITEM	FALSE AMOUNT REPORTED
1	February 4, 2014	W.E.	2013	Fuel Tax Credit, Form 1040, Line 70	\$831
2	January 28, 2015	W.E.	2014	Gifts to Charity, Schedule A, Line 16 Unreimbursed Employee Expenses, Schedule A, Line 21	\$2,577 \$12,766
3	March 10, 2014	N.B.	2013	Residential Energy Credit, Form 1040, Line 52 Fuel Tax Credit, Form 1040, Line 70 Gifts to Charity, Schedule A, Line 16 Unreimbursed Employee Expenses, Schedule A, Line 21	\$300 \$826 \$2,025 \$5,577
4	February 9, 2015	L.M.	2014	Residential Energy Credit, Form 1040, Line 53 Gifts to Charity, Schedule A, Line 16 Unreimbursed Employee Expenses, Schedule A, Line 21	\$300 \$4,029 \$19,968

5	February 8, 2014	J.P.	2013	Credit for Child and Dependent Care Expenses, Form 1040, Line 48	\$829
				Residential Energy Credit, Form 1040, Line 52	\$144
				Fuel Tax Credit, Form 1040, Line 70	\$1,009
6	February 13, 2015	H.J.	2014	Residential Energy Credit, Form 1040, Line 53	\$221
				Gifts to Charity, Schedule A, Line 16	\$3,577
				Unreimbursed Employee Expenses, Schedule A, Line 21	\$15,720
7	January 31, 2014	M.C.S.L.	2013	Fuel Tax Credit, Form 1040, Line 70	\$900
				Gifts to Charity, Schedule A, Line 16	\$3,050
				Unreimbursed Employee Expenses, Schedule A, Line 21	\$5,629
8	February 19, 2014	L.F. & M.L.	2013	Residential Energy Credit, Form 1040, Line 52	\$300
				Fuel Tax Credit, Form 1040, Line 70	\$1,009
				Gifts to Charity, Schedule A, Line 16	\$3,029
				Unreimbursed Employee Expenses, Schedule A, Line 21	\$28,095

9	February 10, 2015	M.L.	2014	Gifts to Charity, Schedule A, Line 16	\$4,027
				Unreimbursed Employee Expenses, Schedule A, Line 21	\$11,849
10	February 7, 2015	L.F.	2014	Gifts to Charity, Schedule A, Line 16	\$3,047
				Unreimbursed Employee Expenses, Schedule A, Line 21	\$8,168
11	April 2, 2015	S.C.	2014	Medical Expenses, Schedule A, Line 1	\$2,507
				Gifts to Charity, Schedule A, Line 16	\$2,025
				Unreimbursed Employee Expenses, Schedule A, Line 21	\$18,107

In violation of Title 26, United States Code, Section 7206(2).

COUNT TWELVE

**(26 U.S.C. § 7206(1) – Making and Subscribing a
False Federal Income Tax Return)**

5. The factual allegations contained in Paragraphs 1 and 2 of the Introduction are re-alleged and incorporated herein.

6. On or about January 29, 2014, defendant PIERRE did willfully make and subscribe a joint U.S. Individual Income Tax Return, for the calendar year 2013, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. On that tax return, which was prepared in the

Western District of Virginia and filed with the IRS, defendant PIERRE reported on Form 1040, line 70, that he was entitled to claim a \$734 credit for federal tax on fuels, whereas defendant PIERRE then and there knew that he was not entitled to claim a credit in said amount.

In violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL, this 26 day of July, 2018.

s/Grand Jury Foreperson
FOREPERSON



THOMAS T. CULLEN
UNITED STATES ATTORNEY