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IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE MIDDLE DISTRICT OF GEORGIA
COLUMBUS DIVISION

UNITED STATES OF AMERICA	:	CRIMINAL NO. 4:16-CR- <u>35</u> - CDL
	:	
v.	:	VIOLATIONS:
	:	18 U.S.C. § 371
SHADE BAKARE	:	18 U.S.C. §§ 641 & 2
	:	18 U.S.C. § 1343
	:	18 U.S.C. §§ 1028A & 2
_____	:	18 U.S.C. § 981(a)(1)(C)

INDICTMENT

THE GRAND JURY CHARGES THAT:

GENERAL ALLEGATIONS

At all times material to this Indictment:

1. Defendant SHADE BAKARE resided in Columbus, Georgia, within the Middle District of Georgia.
2. Tracy Mitchell and her daughter, Dameisha Mitchell, resided in Phenix City, Alabama. Danielle Wallace resided in Columbus, Georgia.
3. George Rowell owned and operated a business called Big O's Package Store in Columbus, Georgia. Big O's Package Store, among other things, offered check cashing services to its customers.
4. 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, or date of birth.
5. Several financial institutions provide tax-related bank products to tax preparation businesses. These bank products allow a tax preparer to deduct their fees directly from a tax

refund and have their fees directed to the tax preparer's bank account. The remainder of the tax refund, in turn, can be printed as a check by the tax preparer, directed to a prepaid debit card, or directed to a bank account. As part of the services, the financial institutions provide to the tax preparer blank check stock and prepaid debit cards.

6. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.

COUNT ONE
(Conspiracy to Commit Theft of Public Money)

7. The factual allegations contained in Paragraphs 1 through 6 of the General Allegations Section of this Indictment are realleged and incorporated herein as if copied verbatim.

8. Beginning in or about January 2013 and continuing until in or about December 2013, in the Middle District of Georgia and elsewhere, Defendant SHADE BAKARE, George Rowell, Tracy Mitchell, Dameisha Mitchell, and others, both known and unknown to the grand jury, did unlawfully, voluntarily, intentionally, and knowingly conspire, combine, confederate, and agree together and with each other to commit the offense of theft of public money, in violation of Title 18, United States Code, Section 641.

MANNER AND MEANS

9. To accomplish the objects of this scheme, Defendant SHADE BAKARE and others used the following manners and means, among others:

10. Tracy Mitchell and others would and did unlawfully obtain the means of identification of individuals, including their names and Social Security numbers.

11. Tracy Mitchell and others would and did use these means of identification to prepare and electronically file fraudulent income tax returns. These tax returns would and did direct anticipated tax refunds to United States (“U.S.”) Treasury federal income tax refund checks and to financial institutions which in turn issued the refunds via checks.

12. Tracy Mitchell, Dameisha Mitchell, and others would and did obtain the U.S. Treasury federal income tax refund checks and tax refund checks from financial institutions and provide those checks to Defendant SHADE BAKARE and others to cash.

13. Defendant SHADE BAKARE would and did sign the names of the payee on several U.S. Treasury federal income tax refund checks.

14. Defendant SHADE BAKARE would and did provide those fraudulent tax refund checks to George Rowell to cash and received the proceeds from Rowell.

15. Defendant SHADE BAKARE would and did deliver the proceeds of the checks, minus the fee she charged, to Tracy Mitchell, Dameisha Mitchell, and others.

16. Defendant SHADE BAKARE and others would and did take steps to conceal the existence of the conspiracy.

OVERT ACTS

17. In furtherance of the conspiracy, and to effect the objects thereof, the following overt acts, among others, were committed by or caused to be committed by one or more members of the conspiracy, in the Middle District of Georgia and elsewhere:

18. On several dates in 2013, Dameisha Mitchell and others provided to the Defendant SHADE BAKARE U.S. Treasury federal income tax refund checks and tax refund checks from financial institutions.

19. On or about each date listed below, Defendant SHADE BAKARE cashed a U.S. Treasury federal income tax refund check in the amount and in name of the individual whose initials are listed below:

Paragraph	Date of Offense	Individual	Amount
20.	10/02/2013	B.C.	\$2,412
21.	10/24/2013	C.M.	\$2,469
22.	11/05/2013	D.W.	\$2,455
23.	11/20/2013	T.O.	\$2,325
24.	11/26/2013	H.G.	\$3,267
25.	12/02/2013	A.D.	\$2,934

26. On several dates in 2013, Defendant SHADE BAKARE provided the proceeds from the cashed tax refund checks to Dameisha Mitchell and others.

All in violation of Title 18, United States Code, Section 371.

COUNTS TWO THROUGH SEVEN
(Theft of Public Money)

27. The factual allegations contained in Paragraphs 1 through 6 of the General Allegations Section of this Indictment are realleged and incorporated herein as if copied verbatim.

28. On or about each date listed below, within the Middle District of Georgia, Defendant SHADE BAKARE did steal, purloin, and knowingly convert to her own use and the use of another, money of the United States, namely, funds administered by the Department of the Treasury in the form of a U.S. Treasury federal income tax refund check in the amount and in the name of the individual whose initials are listed below:

Count	Date of Offense	Individual	Amount
TWO	10/02/2013	B.C.	\$2,412
THREE	10/24/2013	C.M.	\$2,469
FOUR	11/05/2013	D.W.	\$2,455
FIVE	11/20/2013	T.O.	\$2,325
SIX	11/26/2013	H.G.	\$3,267
SEVEN	12/02/2013	A.D.	\$2,934

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

COUNTS EIGHT THROUGH SEVENTEEN
(Wire Fraud)

29. The factual allegations contained in Paragraphs 1 through 6 of the General Allegations Section of this Indictment are realleged and incorporated herein as if copied verbatim.

30. From in or about November 2013 through in or about May 2014, within the Middle District of Georgia and elsewhere, Defendant SHADE BAKARE, having knowingly and intentionally devised and intended to devise a scheme and artifice to defraud and to obtain money by means of false and fraudulent pretenses, representations, and promises, caused to be transmitted by means of wire communications in interstate commerce, communications, signals, and writings, to wit: electronically filed tax returns.

THE SCHEME AND ARTIFICE

31. It was part of the scheme and artifice that Defendant SHADE BAKARE and others, both known and unknown to the grand jury, would and did obtain the means of identification of individuals, including their names, dates of birth, and Social Security numbers.

32. It was further part of the scheme and artifice that Defendant SHADE BAKARE would and did obtain an Electronic Filing Identification Number in the name of DW Bill Pay and Tax Service from Danielle Wallace.

33. It was further part of the scheme and artifice Defendant SHADE BAKARE, Danielle Wallace and others would and did apply for bank products through a financial institution.

34. It was further part of the scheme and artifice that Defendant SHADE BAKARE and others, both known and unknown to the grand jury, would and did use these means of identification to prepare and electronically file false income tax returns and direct anticipated tax refunds to financial institutions which in turn issued the refunds via checks. Defendant SHADE BAKARE and others would and did electronically file the tax returns from Columbus, Georgia and the returns were transmitted across state lines to be processed by the IRS.

35. It was further part of the scheme and artifice that Defendant SHADE BAKARE and others, both known and unknown to the grand jury, caused tax refund checks issued through financial institutions to be cashed at several businesses located in Georgia, including at Big O's Package Store.

THE WIRE COMMUNICATIONS

36. On or about each date listed below, in the Middle District of Georgia and elsewhere, Defendant SHADE BAKARE, for the purpose of executing the scheme and artifice to defraud, transmitted, and caused to be transmitted, by means of wire communication in interstate commerce, communications, signals, and writings, as described for each count below:

Count	Date of Wire Communication	Wire Communication
EIGHT	02/04/2014	Electronically filed tax return in the name of C.R. claiming a tax refund of \$1,017
NINE	02/09/2014	Electronically filed tax return in the name of T.B. claiming a tax refund of \$3,488
TEN	02/12/2014	Electronically filed tax return in the name of J.D. claiming a tax refund of \$2,781

ELEVEN	02/13/2014	Electronically filed tax return in the name of M.B. claiming a tax refund of \$2,943
TWELVE	02/16/2014	Electronically filed tax return in the name of R.F. claiming a tax refund of \$1,037
THIRTEEN	03/18/2014	Electronically filed tax return in the name of C.G. claiming a tax refund of \$892
FOURTEEN	03/18/2014	Electronically filed tax return in the name of A.K. claiming a tax refund of \$907
FIFTEEN	03/18/2014	Electronically filed tax return in the name of B.K. claiming a tax refund of \$789
SIXTEEN	03/20/2014	Electronically filed tax return in the name of G.D. claiming a tax refund of \$741
SEVENTEEN	03/20/2014	Electronically filed tax return in the name of J.W. claiming a tax refund of \$1,683

All in violation of Title 18, United States Code, Section 1343.

COUNTS EIGHTEEN THROUGH THIRTY-THREE
(Aggravated Identity Theft)

37. The factual allegations contained in Paragraphs 1 through 6 of the General Allegations Section are re-alleged and incorporated herein as if copied verbatim.

38. On or about each date listed below, within the Middle District of Georgia and elsewhere, Defendant SHADE BAKARE did knowingly use the means of identification of another person without lawful authority during and in relation to the offense in this Indictment identified as a Related Count below, that is, she knowingly used the name and Social Security number of an actual person known to the grand jury, listed by their initials below, to commit wire fraud and theft of public money:

Count	Date of Offense	Related Count	Individual
EIGHTEEN	10/02/2013	TWO	B.C.
NINETEEN	10/24/2013	THREE	C.M.
TWENTY	11/05/2013	FOUR	D.W.
TWENTY-ONE	11/20/2013	FIVE	T.O.

Count	Date of Offense	Related Count	Individual
TWENTY-TWO	11/26/2013	SIX	H.G.
TWENTY-THREE	12/02/2013	SEVEN	A.D.
TWENTY-FOUR	02/04/2014	EIGHT	C.R.
TWENTY-FIVE	02/09/2014	NINE	T.B.
TWENTY-SIX	02/12/2014	TEN	J.D.
TWENTY-SEVEN	02/13/2014	ELEVEN	M.B.
TWENTY-EIGHT	02/16/2014	TWELVE	R.F.
TWENTY-NINE	03/18/2014	THIRTEEN	C.G.
THIRTY	03/18/2014	FOURTEEN	A.K.
THIRTY-ONE	03/18/2014	FIFTEEN	B.K.
THIRTY-TWO	03/20/2014	SIXTEEN	G.D.
THIRTY-THREE	03/20/2014	SEVENTEEN	J.W.

All in violation of Title 18, United States Code, Section 1028A(a)(1), (c)(1), and (c)(5).

FORFEITURE ALLEGATION

39. The allegations contained in Counts 2 through 17 of this Indictment are hereby realleged and incorporated by reference for the purpose of alleging forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c).

40. Upon conviction of the offenses in violation of Title 18, United States Code, Section 641, set forth in Counts 2 through 7, and Section 1343, set forth in Counts 8 through 17, of this Indictment, the Defendant SHADE BAKARE shall forfeit to the United States, pursuant to 18 U.S.C. § 981(a)(1)(C) and Title 28, United States Code, Section 2461(c), any and all property constituting or derived from the proceeds said Defendant obtained directly or indirectly as a result of said offenses, including but not limited to a monetary judgment.

41. If any of the above-described forfeitable property, 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 person;
- 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 subdivided without difficulty;

the United States 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), up to the value of the forfeitable property described above.

A TRUE BILL.

/s/ Foreperson of the Grand Jury
FOREPERSON OF THE GRAND JURY

G. F. PETERMAN, III
UNITED STATES ATTORNEY

Presented by:


MICHAEL C. BOTELER


WILLIAM M. MONTAGUE
TRIAL ATTORNEYS
UNITED STATES DEPARTMENT OF JUSTICE
TAX DIVISION

Filed in open court this 9th day of November, AD 2016.


Deputy Clerk