

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLUMBIA**

<b>UNITED STATES OF AMERICA</b>	)	<b>CRIMINAL NO.</b>
	)	
<b>v.</b>	)	<b>Violations:</b>
	)	<b>18 U.S.C. § 286 (Conspiracy to Defraud</b>
<b>ANTHONY FERGUSON,</b>	)	<b>the United Sates);</b>
<b>a/k/a “Ratman,”</b>	)	<b>18 U.S.C. § 1343 (Wire Fraud);</b>
	)	<b>18 U.S.C. § 1028A (Aggravated Identity</b>
	)	<b>Theft);</b>
	)	<b>18 U.S.C. § 2 (Aiding and Abetting)</b>
	)	<b>18 U.S.C. § 912 (False Personation)</b>
	)	
	)	

**INDICTMENT**

The Grand Jury for the District of Columbia charges that:

**Introduction**

At all times relevant to this Indictment:

1. Defendant ANTHONY FERGUSON, a/k/a “Ratman,” (“FERGUSON”), was a resident of Maryland and the District of Columbia, and is currently a resident of Temple Hills, Maryland.
2. A “means of identification” was any name or number that could 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.
3. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury responsible for enforcing and administering the tax laws of the United States, and collecting taxes owed to the United States.

4. The Earned Income Tax Credit (“EITC”) was a refundable federal income tax credit for low- to moderate-income working individuals and families. When the EITC exceeded the amount of taxes owed, it resulted in a tax refund to those who claimed and qualified for the credit. The amount of an individual’s EITC varied depending on, among other things, the individual’s earned income and whether the individual had a qualifying dependent or dependents.

**COUNT ONE**  
**(Conspiracy to Defraud the United States)**

5. The factual allegations contained in Paragraphs 1 through 4 of this Indictment are re-alleged and incorporated herein.

6. Beginning in or about January 1, 2012, and continuing until in or about May of 2016, in the District of Columbia and elsewhere, defendant

**ANTHONY FERGUSON,**

and others both known and unknown to the Grand Jury, agreed, combined, and conspired to defraud the United States by obtaining and aiding in obtaining the payment or allowance of false, fictitious and fraudulent claims on behalf of co-conspirators and others by submitting false claims for income tax refunds to the United States Department of Treasury through the IRS, in violation of Title 18, United States Code, Section 286.

**Manner and Means**

7. To accomplish the object of this conspiracy, FERGUSON and others, both known and unknown to the Grand Jury, used the following manners and means, among others:

a. FERGUSON and others, both known and unknown to the Grand Jury, would and did obtain and use the means of identification of co-conspirators and others, including their names and Social Security numbers, for the purpose of filing false federal income tax returns with the IRS

and obtaining fraudulent tax refunds to which they were not entitled. The returns falsely claimed, among other items, that the purported taxpayers operated a Schedule C business and had income sufficient to generate a tax refund based on the EITC. The returns also falsely claimed that the purported taxpayers had certain dependents, who were not, in fact, dependents of the purported taxpayers, in order to qualify for a higher refund based on the EITC. The returns claimed fraudulent refunds from the IRS.

b. FERGUSON and others, both known and unknown to the Grand Jury, solicited others to voluntarily provide their own means of identification, including their names and Social Security numbers, for the purpose of filing false federal income tax returns with the IRS on their behalf, and obtaining fraudulent tax refunds to which they were not entitled. In soliciting others to participate in the scheme, FERGUSON and others, both known and unknown to the Grand Jury, offered and did share the refunds issued by the IRS as a result of the fraudulent tax returns.

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

**COUNTS TWO AND THREE**  
**(Wire Fraud)**

The Grand Jury for the District of Columbia further charges that:

8. The allegations in paragraphs 1 through 4 are re-alleged and incorporated herein.

**The Scheme to Defraud**

9. Beginning in or about January 1, 2012, and continuing until in or about May of 2016, in the District of Columbia and elsewhere, FERGUSON and others both known and unknown to the grand jury, devised and willfully participated in a scheme and artifice to defraud and obtain money by means of materially false and fraudulent pretenses, representations, and

promises, with intent to defraud and knowledge of the scheme’s fraudulent nature (“the scheme to defraud”).

**Manner and Means of the Scheme to Defraud**

10. It was further part of the scheme to defraud that FERGUSON obtained the means of identification of M.W. and A.G. and used the means of identification to cause a false income tax return, U.S. Individual Income Tax Return (“Form 1040”), be prepared and filed with the IRS. Among other things, the Forms 1040 reported that A.G. and M.W. earned income from fraudulent Schedule C businesses and had income sufficient to generate a tax refund based on the EITC.

11. In furtherance of, and for the purpose of executing such scheme and artifice to defraud, in the District of the District of Columbia and elsewhere, the Defendant

**ANTHONY FERGUSON,**

knowingly caused to be transmitted by means of wire communications, as more particularly described below, in interstate commerce, certain writings, signs signals, pictures, and sounds:

Count	Date of Wire Transmission	Description of Wire Transmission
2	January 29, 2014	Submission of A.G. 2013 Form 1040 to IRS
3	January 27, 2016	Submission of M.W. 2015 Form 1040 to IRS

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

**COUNTS FOUR AND FIVE**  
**(Aggravated Identity Theft)**

The Grand Jury for the District of Columbia further charges that:

12. The allegations in paragraphs 1 through 4, and 7 are re-alleged and incorporated

herein.

13. On or about the dates set forth below, in the District of Columbia and elsewhere, the defendant,

**ANTHONY FERGUSON,**

during and in relation to a felony violation enumerated in 18 U.S.C. § 1028A(c), did knowingly transfer, possess, and use the means of identification of another person without lawful authority, during and in relation to the offense in this Indictment described as a Related Count, that is, he knowingly transferred, possessed, and used the name and Social Security Number of an actual person known to the Grand Jury, listed by his or her initials below, to commit wire fraud in violation of 18 U.S.C. § 1343, by causing the Forms 1040 described below to be transmitted by means of wire communications, in interstate commerce:

<b>Count</b>	<b>Date</b>	<b>Related Count</b>	<b>Description of Wire Transmission</b>
<b>4</b>	January 29, 2014	<b>2</b>	Submission of A.G. 2013 Form 1040 to IRS
<b>5</b>	January 27, 2016	<b>3</b>	Submission of M.W. 2015 Form 1040 to IRS

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

**COUNT SIX**  
**(False Personation)**

The Grand Jury for the District of Columbia further charges that:

14. The allegations in paragraphs 1 through 4, and 7 are re-alleged and incorporated herein.

15. On or about May 13, 2016, FERGUSON, in the District of Columbia, FERGUSON falsely assumed and pretended to be an officer and employee of the United States and any department, agency, and officer of the United States, to wit, an employee of the Treasury Department, and acted as such by sending text messages to a witness in an attempt to communicate with the witness to obtain the details of an ongoing criminal investigation into his conduct.

All in violation of Title 18, United States Code, Section 912.

A TRUE BILL

\_\_\_\_\_  
FOREPERSON

\_\_\_\_\_  
Date

\_\_\_\_\_  
ROSEMARY E. PAGUNI  
Chief,  
Tax Division, NCES  
United States Department of Justice