

SEALED

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

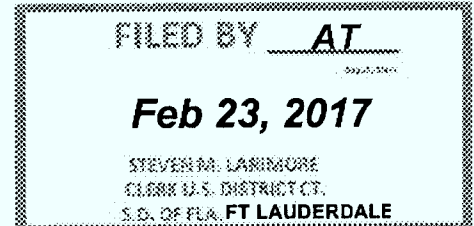
CASE NO. 17-60058-CR-DIMITROULEAS/LSS
18 U.S.C. § 371
18 U.S.C. § 1343
18 U.S.C. § 1028A
18 U.S.C. § 2

UNITED STATES OF AMERICA

vs.

1 LUCZOR FERTILIEN, aka "Luc,"
2 FRANTZ PETIT-DOS and
3 DAVID JOSEPH,

Defendants.



INDICTMENT

The Grand Jury charges that:

INTRODUCTION

At all times relevant to this Indictment:

1. 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.

2. An Electronic Filing Identification Number ("EFIN") was a number assigned by the IRS to tax return preparers that were accepted into the electronic filing program ("e-file"). To become an authorized IRS e-file provider, a preparer had to submit an application and undergo a screening process to ensure that he or she was not a convicted felon.

3. A Preparer Tax Identification Number ("PTIN") was a number required of all tax return preparers who are compensated for preparing, or assisting in the preparation of, all or

substantially all of any United States federal tax return, claim for refund, or other tax form submitted to the IRS with limited exceptions. Beginning on January 1, 2011, all paid tax return preparers needed to have a PTIN.

4. An Electronic Return Originator was an individual or entity authorized by the IRS to participate in the e-file program to submit electronic returns on behalf of their clients for a preparation and/or processing fee.

5. A Refund Anticipation Loan was a short-term consumer loan made in anticipation of a consumer's tax return being accepted and a refund being paid by the IRS. If the loan was approved, the financial institution authorized the return preparer (and Electronic Return Originators) to print the check and disburse the funds to the taxpayer. Two major financial institutions involved in the Refund Anticipation Loan program were: (a) Ohio Valley Bank Co. ("Ohio Valley") through its subsidiary Refund Advantage, and (b) United Missouri Bank, through Advent Financial. Both of these financial institutions operated outside of the State of Florida.

6. Ohio Valley and United Missouri Bank offered Refund Anticipation Loans until 2010 for the tax year 2009. Thereafter, the institutions offered a Refund Transfer, which was a bank product that allowed tax preparation and bank fees from participating EFINs to be deducted from the refund issued by the United States Department of the Treasury and the balance paid to the taxpayer in the form of a check. In the case of Refund Anticipation Loans and Refund Transfers, return preparers were typically paid their return preparation fees electronically into designated bank accounts by the financial institutions participating in the Refund Anticipation Loan or Refund Transfer programs.

7. 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, date of birth or account number.

8. Imperial Taxation and Multi-Services Corp ("Imperial") located at 7537 West Oakland Park Blvd, Lauderhill, FL 33319, was a corporation registered in the State of Florida, listing defendants LUCZOR FERTILIEN and FRANTZ PETIT-DOS as presidents and FERTILIEN as the registered agent.

9. Aleluya Universal Accounting Services, Inc. ("Aleluya") also located at 7537 West Oakland Park Blvd, Lauderhill, FL 33319, was a corporation registered in the State of Florida, listing defendants LUCZOR FERTILIEN, DAVID JOSEPH and FRANTZ PETIT-DOS as officers of the company.

COUNT ONE

(Conspiracy to Defraud the United States - 18 U.S.C. § 371)

10. The allegations contained in Paragraphs 1 through 9 of the Introduction Section of this Indictment are incorporated by reference as though re-alleged in their entirety herein.

11. From December 11, 2009, the exact date being unknown to the Grand Jury, through on or about March 14, 2016, in Broward County, in the Southern District of Florida and elsewhere, the defendants,

**LUCZOR FERTILIEN, aka "Luc,"
FRANTZ PETIT-DOS and
DAVID JOSEPH,**

knowingly and willfully conspired and agreed with each other, and with other persons both known and unknown to the Grand Jury, to:

a. defraud the United States by impeding, impairing, obstructing and defeating the lawful governmental functions of the IRS of the Department of the Treasury in the ascertainment, computation, assessment and collection of the revenue, that is, federal income taxes;

b. commit an offense against the United States, that is, to knowingly and intentionally devise and intend to devise a scheme and artifice to defraud, and for obtaining money or property by means of materially false and fraudulent pretenses, representations or promises, and by omissions of material fact, and, for the purpose of executing such scheme and artifice, transmit and cause to be transmitted, by means of wire communication in interstate commerce certain writings, signs, signals, pictures and sounds, in violation of Title 18, United States Code, Section 1343;

c. commit an offense against the United States, that is, during and in relation to a felony violation of Title 18, United States Code, Section 1343, to knowingly transfer, possess and use, without lawful authority, the means of identification of an actual person, in violation of Title 18, United States Code, Section 1028A.

OBJECT OF THE CONSPIRACY

12. It was the purpose and object of the conspiracy for the defendants and their co-conspirators to unjustly enrich themselves and others by obtaining federal income tax refunds from the IRS to which they were not entitled by filing, or causing to be filed, fraudulent income tax returns using the means of identification of identity theft victims and actual client returns that were manipulated to generate fraudulent refunds, including the use of fictitious Schedule C profits, deceased dependents and/ or fictitious tax credits.

MANNER AND MEANS OF THE CONSPIRACY

13. The manner and means by which the defendants, LUCZOR FERTILIEN, DAVID JOSEPH and FRANTZ PETIT-DOS, and their co-conspirators sought to accomplish the purpose and object of this conspiracy, included, among other things, the following:

a. The defendants would and did apply for, and were issued, PTINS in order to prepare federal income tax returns with the IRS;

b. The defendants would and did apply for and were issued EFINS in their names, formed tax preparation businesses and created business bank accounts, through which fraudulent transactions would be conducted;

c. The defendants would and did use, or recruited others to use, without lawful authority or consent, the means of identification of actual individuals, some deceased, either as purported taxpayers or purported dependents, to prepare and file false, fictitious and fraudulent income tax returns with the IRS which were transmitted across state lines;

d. The defendants would and did make, or caused others to make, without lawful authority, certain fraudulent entries on the returns of their tax preparation clients, with and without the clients' knowledge or consent, that caused the refund amounts to be inflated;

e. The defendants would and did receive electronically fraudulently obtained refunds and or return preparation fees in the form of pre-paid debit cards and wire transfers, United States Treasury checks, Refund Anticipation Loan checks and Refund Transfers deposited into bank accounts that they caused to be created and controlled.

f. One or more of the defendants would and did take steps to conceal his involvement in and the existence of the conspiracy.

OVERT ACTS

14. In furtherance of the conspiracy, and to effect the object thereof, at least one of the defendants and co-conspirators committed and caused to be committed, in Broward County, in the Southern District of Florida and elsewhere, at least one of the following overt acts, among others:

a. On December 11, 2009, defendant FRANTZ PETIT-DOS opened an account ending in 3100, at JPMorgan Chase Bank, N.A., in his name and dba Imperial. PETIT-DOS was listed as a sole proprietor and the only signatory on the account.

b. On or about August 23, 2010, defendant FRANTZ PETIT-DOS applied for and was assigned EFIN XX3843 by the IRS as a sole-proprietorship using his own name as primary contact and responsible official.

c. On or about October 5, 2010, defendant FRANTZ PETIT-DOS applied for and was assigned PTIN XXXXX8557 to prepare federal income tax returns.

d. In and around January 2011, defendant FRANTZ PETIT-DOS registered his EFIN XX3843 with Advent, to electronically file and receive clients' tax refunds and preparation fees.

e. On or about January 6, 2011, defendant DAVID JOSEPH applied for and was assigned PTIN XXXXX3207 to prepare federal income tax returns.

f. On or about June 9, 2011, defendants LUCZOR FERTILIEN and FRANTZ PETIT-DOS caused Imperial to be registered as a corporation with the Florida Department of State, Division of Corporations, listing both defendants as presidents and FERTILIEN as registered agent.

g. On August 23, 2011, defendants FRANTZ PETIT-DOS and LUCZOR FERTILIEN

opened Bank of America business account ending in 6286, in the name of Imperial. Defendants PETIT-DOS and FERTILIEN were signors on the account.

h. On October 29, 2011, defendants FRANTZ PETIT-DOS and LUCZOR FERTILIEN opened Wells Fargo business account ending in 9390, in the name of Imperial. Defendants PETIT-DOS and FERTILIEN were signors on the account.

i. On or about December 25, 2011, defendant LUCZOR FERTILIEN applied for and was assigned PTIN XXXXX7125 to prepare federal income tax returns.

j. On or about January 1, 2012, defendant LUCZOR FERTILIEN caused to be filed a fraudulent federal income tax return, using the means of identification of A.C., without his knowledge or consent.

k. On November 16, 2012, defendant FRANTZ PETIT-DOS entered into a tax preparation Electronic Return Originator Agreement with Refund Advantage to use his EFIN XX3843 to electronically file and receive client's tax refunds and preparation fees.

l. On December 5, 2012, defendants FRANTZ PETIT-DOS and LUCZOR FERTILIEN opened TD Bank, N.A. business account ending in 8611, in the name of Imperial. Defendants PETIT-DOS and FERTILIEN were signors on the account.

m. On December 17, 2012, defendant LUCZOR FERTILIEN used the means of identification of A.C. without his knowledge or consent to obtain PTIN XXXXX7529 from the IRS.

n. On or about June 5, 2013, defendants LUCZOR FERTILIEN, FRANTZ PETIT-DOS and DAVID JOSEPH caused Aleluya to be registered as a corporation with the Florida Department of State, Division of Corporations, listing defendants FERTILIEN and JOSEPH as

co-presidents and PETIT-DOS as vice-president.

o. On or about June 17, 2013, defendant LUCZOR FERTILIEN applied for and was assigned EFIN XX1205 for the corporation Aleluya using his name as primary contact and responsible official.

p. On or about October 25, 2013, defendant DAVID JOSEPH applied for and was assigned EFIN XX7229 for the corporation Aleluya using his name as primary contact and responsible official.

q. On November 15, 2013, defendants FRANTZ PETIT-DOS and DAVID JOSEPH opened CitiBank business account ending in 9652, in the name of Aleluya. Defendants PETIT-DOS and JOSEPH were signors on the account.

r. On or about December 9, 2013, defendant DAVID JOSEPH entered into a tax preparation Electronic Return Originator Agreement with Refund Advantage to use his EFIN XX7229 to electronically file and receive clients' federal income tax refunds and preparation fees.

s. In or about early 2014, defendant DAVID JOSEPH told taxpayer/client C.B., after she told defendant JOSEPH that the IRS was auditing her fraudulent return, that she shouldn't worry about it and it "will go away."

t. In or about early 2014, defendant DAVID JOSEPH told taxpayer/client C.R., after she told defendant JOSEPH that the IRS was auditing her fraudulent return, that she shouldn't worry about it.

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

COUNTS TWO THROUGH TEN
(Wire Fraud - 18 U.S.C. § 1343)

15. The allegations contained in Paragraphs 1 through 9 of the Introduction Section of this Indictment are incorporated by reference as though re-alleged in their entirety herein.

16. From in or around December 11, 2009 through on or about March 24, 2016, in Broward County, in the Southern District of Florida and elsewhere, the below-listed defendants did knowingly and with intent to defraud, devise and intend to devise a scheme and artifice to defraud, and for obtaining money and property from others by means of materially false and fraudulent pretenses, representations, and promises, and by omissions of material fact, and for the purpose of executing the scheme and artifice to defraud, did knowingly transmit or cause to be transmitted by means of wire communication in interstate commerce, certain writings, signs, signals, pictures and sounds, to wit: electronically filed federal income tax returns to the IRS, as more particularly described in each count below.

THE SCHEME TO DEFRAUD

17. The allegations contained in Paragraph 13(a)-(f) of Count One of this Indictment are incorporated by reference, as though re-alleged in their entirety herein.

THE WIRE COMMUNICATIONS

18. On or about the dates listed below, in Broward County, in the Southern District of Florida and elsewhere, the below-listed defendants, as set forth in each Count below, for the purpose of executing the aforesaid scheme and artifice to defraud, did knowingly transmit and cause to be transmitted by means of wire communication in interstate commerce, that is, from a

location in Florida to an IRS Service Center located outside Florida, certain writings, signs, signals, pictures, and sounds, as more specifically described for each Count listed below:

COUNT	DEFENDANT	DATE	WIRE COMMUNICATION
TWO	LUCZOR FERTILIEN	January 12, 2013	an electronically filed Federal Income Tax Return, to the IRS, in the name of "A.S." using the deceased dependent "J.S."
THREE	LUCZOR FERTILIEN	January 16, 2014	an electronically filed Federal Income Tax Return, to the IRS, in the name of "A.D." using the deceased dependent "J.M."
FOUR	LUCZOR FERTILIEN	January 31, 2014	an electronically filed Federal Income Tax Return, to the IRS, in the name of "A.J."
FIVE	FRANTZ PETIT-DOS	March 1, 2012	an electronically filed Federal Income Tax Return, to the IRS, in the name of "A.D." using the deceased dependent "A.L."
SIX	FRANTZ PETIT-DOS	March 10, 2012	an electronically filed Federal Income Tax Return, to the IRS, in the name of "K.P." using the deceased dependent "J.E."
SEVEN	FRANTZ PETIT-DOS	February 25, 2015	an electronically filed Federal Income Tax Return, to the IRS, in the name of "A.B."
EIGHT	DAVID JOSEPH	February 27, 2012	an electronically filed Federal Income Tax Return, to the IRS, in the name of "A.N."
NINE	DAVID JOSEPH	January 14, 2013	an electronically filed Federal Income Tax Return, to the IRS, in the name of "C.B."
TEN	DAVID JOSEPH	March 12, 2015	an electronically filed Federal Income Tax Return, to the IRS, in the name of "C.R."

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

COUNTS ELEVEN THROUGH FIFTEEN
(Aggravated Identity Theft - 18 U.S.C. § 1028A)

19. The allegations contained in Paragraphs 1 through 9 of the Introduction Section of this Indictment are incorporated by reference, as though re-alleged in their entirety herein.

20. On or about the dates listed below, in Broward County, in the Southern District of Florida and elsewhere, the below-listed defendants, during and in relation to a felony violation of Title 18, United States Code, Section 1343, that is, knowingly and intentionally devising and intending to devise a scheme and artifice to defraud, and for obtaining money and property from others by means of materially false and fraudulent pretenses, representations, and promises, and by omissions of material fact, and for the purpose of executing the scheme and artifice, transmitted, and caused to be transmitted, by means of wire communication in interstate commerce, certain writings, signs, signals, pictures and sounds, as charged in Counts Two through Six of this Indictment, did knowingly possess and use, without lawful authority, the means of identification of actual persons, as more specifically described in each Count below:


COUNT	DEFENDANT	DATE	MEANS OF IDENTIFICATION
ELEVEN	LUCZOR FERTILIEN	January 12, 2013	SSN xxx-xx-0421, belonging to "A.S." used to submit a fraudulent federal income tax return which included SSN xxx-xx-9494, belonging to deceased dependent "J.S"
TWELVE	LUCZOR FERTILIEN	January 16, 2014	SSN xxx-xx-3925, belonging to "A.D." used to submit a fraudulent federal income tax return which included SSN xxx-xx-8444, belonging to deceased dependent "J.M."


THIRTEEN	LUCZOR FERTILIEN	January 31, 2014	SSN xxx-xx-0049, belonging to "A.J." used to submit a fraudulent federal income tax return
FOURTEEN	FRANTZ PETIT-DOS	March 01, 2012	SSN xxx-xx-8069, belonging to "A.D." used to submit a fraudulent federal income tax return which included SSN xxx-xx-5941, belonging to deceased dependent "A.L."
FIFTEEN	FRANTZ PETIT-DOS	March 10, 2012	SSN xxx-xx-3685, belonging to "K.P." used to submit a fraudulent federal income tax return which included SSN xxx-xx-2061, belonging to deceased dependent "J.E."


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

A TRUE BILL.

FOREPERSON


WIFREDO A. FERRER
UNITED STATES ATTORNEY


NEIL KARADBIL
ASSISTANT UNITED STATES ATTORNEY


GREGORY E. TORTELLA
SPECIAL ATTORNEY
U.S. DEPARTMENT OF JUSTICE

UNITED STATES OF AMERICA

CASE NO. _____

vs.

CERTIFICATE OF TRIAL ATTORNEY*

LUCZOR FERTILIEN, aka "Luc",
FRANTZ PETIT-DOS,
and DAVID JOSEPH,

Defendants.

Superseding Case Information:

Court Division: (Select One)

Miami _____ Key West _____
FTL X WPB _____ FTP _____

New Defendant(s) _____ Yes _____ No
Number of New Defendants _____
Total number of counts _____

I do hereby certify that:

1. I have carefully considered the allegations of the indictment, the number of defendants, the number of probable witnesses and the legal complexities of the Indictment/Information attached hereto.

2. I am aware that the information supplied on this statement will be relied upon by the Judges of this Court in setting their calendars and scheduling criminal trials under the mandate of the Speedy Trial Act, Title 28 U.S.C. Section 3161.

3. Interpreter: (Yes or No) No
List language and/or dialect _____

4. This case will take 4 days for the parties to try.

5. Please check appropriate category and type of offense listed below:
(Check only one) (Check only one)

I	0 to 5 days	<u>X</u>	Petty	_____
II	6 to 10 days	_____	Minor	_____
III	11 to 20 days	_____	Misdem.	_____
IV	21 to 60 days	_____	Felony	<u>X</u>
V	61 days and over	_____		

6. Has this case been previously filed in this District Court? _____ (Yes or No)

If yes:

Judge: _____ Case No. _____
(Attach copy of dispositive order)

Has a complaint been filed in this matter? No (Yes or No)

If yes:

Magistrate Case No. _____

Related Miscellaneous numbers: _____

Defendant(s) in federal custody as of _____

Defendant(s) in state custody as of _____

Rule 20 from the District of _____

Is this a potential death penalty case? No (Yes or No)

7. Does this case originate from a matter pending in the Northern Region of the U.S. Attorney's Office prior to October 14, 2003? _____ Yes X No

8. Does this case originate from a matter pending in the Central Region of the U.S. Attorney's Office prior to September 1, 2007? _____ Yes X No


Neil Karadbil
ASSISTANT UNITED STATES ATTORNEY
Court Number: _____

Penalty Sheet(s) attached

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: LUCZOR FERTILIEN, aka "Luc"

Case No: _____

Count #: 1

Conspiracy to Defraud the United States,

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

*** Max. Penalty:** Five (5) years' imprisonment, three (3) years' supervised release; \$100 special assessment

Counts #: 2, 3, 4

Wire Fraud,

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

***Max. Penalty:** Twenty (20) years' imprisonment, three (3) years' supervised release; \$100 special assessment

Counts #: 11, 12, 13

Aggravated Identity Theft,

in violation of Title 18, United States Code, Section 1028A

***Max. Penalty:** Two (2) years' imprisonment (consecutive), One (1) year supervised release; \$100 special assessment

Count #:

***Max. Penalty:** _____

***Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms, or forfeitures that may be applicable.**

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: FRANTZ PETIT-DOS

Case No: _____

Count #: 1

Conspiracy to Defraud the United States,

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

*** Max. Penalty:** Five (5) years' imprisonment, three (3) years' supervised release; \$100 special assessment

Counts #: 5,6,7

Wire Fraud,

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

***Max. Penalty:** Twenty (20) years' imprisonment, three (3) years' supervised release; \$100 special assessment

Counts #: 14, 15

Aggravated Identity Theft,

in violation of Title 18, United States Code, Section 1028A

***Max. Penalty:** Two (2) years' imprisonment (consecutive), One (1) year supervised release; \$100 special assessment

Count #:

***Max. Penalty:**

***Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms, or forfeitures that may be applicable.**

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: DAVID JOSEPH

Case No: _____

Count #: 1

Conspiracy to Defraud the United States,

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

*** Max. Penalty:** Five (5) years' imprisonment, three (3) years' supervised release; \$100 special assessment

Counts #: 8,9,10

Wire Fraud,

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

***Max. Penalty:** Twenty (20) years' imprisonment, three (3) years' supervised release; \$100 special assessment

Count #:

***Max. Penalty:** _____

Count #:

***Max. Penalty:** _____

***Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms, or forfeitures that may be applicable.**