

STEVEN W. MYHRE
Acting United States Attorney
THOMAS W. FLYNN
ERIC C. SCHMALE
Trial Attorneys
U.S. Department of Justice, Tax Division
c/o Office of the United States Attorney
501 S. Las Vegas Blvd., Las Vegas, Nevada 89101
Telephone (702) 388-6336
Facsimile (702) 388-6418
eric.c.schmale@usdoj.gov

FILED	RECEIVED
ENTERED	SERVED ON
COUNSEL/PARTIES OF RECORD	
AUG 30 2017	
CLERK US DISTRICT COURT DISTRICT OF NEVADA	
BY: _____	DEPUTY _____

UNITED STATES DISTRICT COURT DISTRICT OF NEVADA

oOo

UNITED STATES OF AMERICA,

PLAINTIFF,

vs.

CHANH V. TRINH

a/k/a VINCENT TRINH

ELIZABETH TRINH

CANNEDY TRINH,

DEFENDANTS.

CRIMINAL INDICTMENT

2:17-CR- 287

VIOLATIONS:

18 U.S.C. § 286 – Conspiracy to Defraud
the Government with Respect to Claims;

18 U.S.C. § 287 – False Claim for a
Refund;

18 U.S.C. § 641 – Theft of Government
Funds;

18 U.S.C. § 1341 – Mail Fraud;

18 U.S.C. § 1028A – Aggravated Identity
Theft

THE GRAND JURY CHARGES:

INTRODUCTORY ALLEGATIONS

1. At all times relevant to this indictment, defendant CHANH V. TRINH (also known as VINCENT TRINH), defendant ELIZABETH TRINH, and defendant CANNEDY TRINH were residents of Las Vegas, Nevada, located in the Federal District of Nevada.

2. Defendant CHANH V. TRINH, also known as Vincent Trinh, is defendant ELIZABETH TRINH'S brother.

1 3. Defendant CANNEDY TRINH is the father of defendant CHANH V. TRINH and
2 defendant ELIZABETH TRINH.

3 4. Quang Trinh is the deceased brother of defendant CHANH V. TRINH and
4 defendant ELIZABETH TRINH, and son of defendant CANNEDY TRINH. Quang
5 Trinh died on or about December 29, 2005.

6 5. The Internal Revenue Service ("IRS") is an agency of the United States within
7 the Department of the Treasury of the United States and is responsible for enforcing
8 and administering the tax laws of the United States.

9 6. Form 1040, U.S. Individual Income Tax Return, is the standard federal income
10 tax form used to report an individual's income to the IRS.

11 7. Form 1040X, Amended U.S. Individual Income Tax Return, is the standard
12 federal income tax form used to amend and correct a previously-filed individual income
13 tax return.

14 8. Form 1120, U.S. Corporation Income Tax Return, is the standard federal income
15 tax form used to report a corporation's income to the IRS.

16 9. Form 1120X, Amended U.S. Corporation Income Tax Return, is the standard
17 federal income tax form used to amend and correct a previously-filed corporate income
18 tax return.

19 10. Form W-2, Wage and Tax Statement, is the federal income tax form that
20 employers must generally file for each employee to report to the IRS income and tax
21 withheld.

22 11. Form 1099-DIV, Dividends and Distributions, is a federal income tax form used
23 by banks and other financial institutions to report dividends and other distributions
24 made to an individual or entity, and any taxes withheld from such payments, to the
25 recipient and to the IRS.

12. Form 1099-MISC, Miscellaneous Income, is a federal income tax form used by individuals and entities to report payments to non-employee individuals or entities, and any taxes withheld from such payments, to the recipient and to the IRS.

13. An Employer Identification Number ("EIN") is a unique number obtained from the IRS that the IRS uses to identify business entities for tax purposes.

14. The federal income tax system of the United States relies upon individuals to truthfully report accurate financial information to the IRS, including wage, adjusted gross income, and federal tax withholding.

COUNT 1

Conspiracy to Defraud the Government with Respect to Claims (18 U.S.C. § 286)

15. The Grand Jury realleges and incorporates the Introductory Allegations as though fully set out herein.

16. Beginning no later than in or about October 2007 and continuing through at least in or about October 2013 in the Federal District of Nevada and elsewhere, defendants

CHANH V. TRINH,

CANNEDY TRINH,

ELIZABETH TRINH,

and others known and unknown to the grand jury unlawfully agreed, combined and conspired with each other and others to defraud the United States by obtaining and aiding to obtain the payment or allowance of false, fictitious and fraudulent claims for money by submitting false claims for income tax refunds to the U.S. Department of Treasury through the IRS, and taking possession of the resulting funds.

MANNER AND MEANS OF THE CONSPIRACY

17. The co-conspirators agreed to participate in, and participated in, a scheme to obtain payment of false claims for refunds from the IRS for their personal financial gain

1 by filing federal corporate and individual income tax returns claiming false tax
2 withholdings, payments, and credits greatly in excess of any tax owed, which generated
3 fraudulent tax refunds.

4 18. The false individual income tax returns were filed in the names CHANH V.
5 TRINH, CANNEDY TRINH, ELIZABETH TRINH, Quang Trinh, Known Person #1,
6 Known Person #2, and Known Person #3. The tax returns were typically submitted
7 with fictitious income source documents, including Forms W-2 and 1099-DIV. The
8 fictitious supporting income documents falsely showed large federal tax withholdings,
9 payments, and credits, which triggered fraudulent tax refunds. The withholdings, and
10 payments shown in the income documents were false as no such sums were withheld
11 and paid to the IRS.

12 19. Co-conspirators shared their personal identifying information, including social
13 security numbers, with defendant CHANH V. TRINH so that he could prepare and file
14 fraudulent income tax returns.

15 20. False corporate tax returns and other false documents were filed with the IRS in
16 the names of fictitious businesses, including Letrin Investment, Rainmaker
17 Investment, Rainmaker Investment Group, Liz Home Design Group, AV Engineering,
18 Trile Investment, A Home Theater Company, The Theater Store, Audio Visual Solution,
19 AV Solution, Elize Investment Group, Elize Investment Group Inc., LT Engineering, LT
20 Engineering Group, JP Audio Visual and JPAV Integration. False corporate tax
21 returns were also filed in the name of individuals, including Quang Trinh, Trinh
22 Quang, Cannedy Trinh, Elizabeth Trinh, and Chanh Van Trinh, and Known Person #2.
23 The corporate tax returns were typically filed with fictitious income documents,
24 including Forms 1099-MISC and 1099-DIV. The fictitious supporting income
25 documents showed large false federal tax withholdings, payments, and credits. The
26

1 withholdings and payments shown in the income documents were false as no such sums
2 were withheld and paid.

3 21. As part of the conspiracy, numerous fictitious business organizations were
4 established with the State of Nevada and Employer Identification Numbers (EINs) for
5 these fictitious businesses obtained from the IRS. This fictitious business information
6 was then used in filing false tax returns and false tax forms.

7 22. The false tax returns filed by the co-conspirators instructed the IRS to directly
8 deposit tax refunds into bank accounts controlled by the co-conspirators, and mail tax
9 refund checks to addresses in the State of Nevada where the co-conspirators collected
10 the refund checks.

11 23. The co-conspirators negotiated the fraudulently obtained tax refund checks by
12 depositing them into numerous bank accounts under the control of the co-conspirators,
13 and by cashing them at businesses, including check cashing businesses.

14 24. After depositing fraudulently obtained refund checks into bank accounts, the co-
15 conspirators frequently concealed the funds by transferring the funds between financial
16 accounts, by making large cash withdrawals, and by purchasing cashier's checks to
17 obtain gambling chips at casinos.

18 25. After filing an original false tax return, the co-conspirators would frequently file
19 a false amended tax return months later requesting yet additional tax refunds for the
20 same tax year and for the same individual or entity as listed on the original tax return.
21 Such amended tax returns were filed both in instances where the IRS did not pay the
22 original refund requested, and in instances where the IRS did pay the original refund
23 requested. In some instances, the co-conspirators would file multiple false amended tax
24 returns for the same year and for the same individual or entity to seek additional
25 fraudulent refunds.

OVERT ACTS

Cannedy Trinh 2006 Form 1040 Tax Refund: October 2007-November 2007

26. On or about October 2, 2007, defendant CHANH V. TRINH caused to be prepared and filed a false 2006 U.S. Individual Income Tax Return, Form 1040, in the name of Cannedy Trinh, which requested a tax refund of approximately \$10,242, and in fact generated a federal income tax refund check of \$10,242, dated November 2, 2007.

27. On or about November 13, 2007, defendant CANNEDY TRINH caused to be deposited the fraudulently obtained tax refund check of \$10,242.00 in the name of Cannedy Trinh into Citibank account ending in -2856 in the name of Cannedy Trinh.

28. Between approximately November 13 and November 23, 2007, defendant CANNEDY TRINH withdrew \$9,500 in cash, including \$1,800 in ATM withdrawals at the Suncoast Casino in Las Vegas, Nevada, from the Citibank account in his name ending -2856 into which he had previously deposited the tax refund check of \$10,242.

29. Between approximately November 13 and December 6, 2007, defendant CANNEDY TRINH lost approximately \$2,030 gambling at the Palace Casino, Suncoast, Gold Coast, and Sunset Station casinos in Las Vegas, Nevada.

Known Person #1 Tax Refunds: December 2009-July 2012

30. On or about December 30, 2009, defendant CHANH V. TRINH caused to be prepared and filed a false 2006 Amended U.S. Individual Income Tax Return, Form 1040X, in the name of Known Person #1, which requested a tax refund of \$5,327, and in fact generated a federal income tax refund check of \$25,213.03, dated March 19, 2010.

31. On or about March 22, 2010, one or more co-conspirators caused to be deposited the fraudulently obtained tax refund check of \$25,213.03 into Bank of America account ending -3530 in the name of defendant CANNEDY TRINH and Known Person #1.

32. On or about April 12, 2010, defendant CHANH V. TRINH caused to be prepared and filed a false 2009 U.S. Individual Income Tax Return, Form 1040, in the name of Known Person #1, which requested a tax refund of \$18,836, and in fact generated a tax refund of \$18,976.88, which on or about July 2, 2010 was directly deposited into Bank of America account ending -3530 in the name of defendant CANNEDY TRINH and Known Person #1.

33. On or about April 5, 2011, defendant CHANH V. TRINH caused to be prepared and filed a false 2010 U.S. Individual Income Tax Return, Form 1040, in the name of Known Person #1, which requested a tax refund of \$12,932, and in fact generated a federal income tax refund check of \$12,932.00, dated May 27, 2011.

34. On or about May 26, 2011, defendant CHANH V. TRINH caused to be opened an online TD Ameritrade brokerage account ending in -7255 in the name of Known Person #1.

35. On or about June 6, 2011 defendant CHANH V. TRINH caused to be deposited the fraudulently obtained tax refund check of \$12,932.00, made out to Known Person #1 into the TD Ameritrade brokerage account ending in -7255 in the name of Known Person #1.

36. On or about June 5, 2011, defendant CHANH V. TRINH caused to be prepared and filed a false 2010 U.S. Individual Income Tax Return, Form 1040, in his own name, which requested a tax refund of \$13,195, and in fact generated a federal income tax refund of \$13,238.45, which was directly deposited into TD Ameritrade brokerage account ending in -7255 in the name of Known Person #1 on or about July 15, 2011.

37. On or about March 19, 2012, defendant CHANH V. TRINH caused to be prepared and filed a false 2010 U.S. Amended U.S. Individual Income Tax Return, Form 1040X, in the name of Known Person #1, which requested a tax refund of \$39,232, and in fact generated a federal income tax refund check of \$41,088.46, dated June 29, 2012.

1 38. On or about July 12, 2012, Known Person #1 caused to be negotiated the
2 fraudulently obtained tax refund check of \$41,088.46 in the name of Known Person #1
3 at a Las Vegas branch of the check cashing business Money Tree Inc.
4

5 Quang Trinh Tax Refunds: September 2009-October 2011

6 39. On or about September 3, 2009, defendant CHANH V. TRINH caused to be
7 prepared and filed a false 2008 Amended U.S. Individual Income Tax Return, Form
8 1040X, in the name of Quang Trinh, which requested a tax refund of \$24,366, and in
9 fact generated a federal income tax refund check of \$21,485.54, dated October 21, 2011.

10 40. On or about July 6, 2011, defendant CHANH V. TRINH caused to be opened an
11 online TD Ameritrade brokerage account ending in -0388, in the name of Quang Trinh.

12 41. On or about October 25, 2011, defendant CHANH V. TRINH caused to be
13 deposited the fraudulently obtained tax refund check of \$21,485.54 in the name of
14 Quang Trinh into TD Ameritrade brokerage account ending -0338 in the name of Quang
15 Trinh.

16 42. On or about September 6, 2011, defendant CHANH V. TRINH caused to be
17 prepared and filed a false 2009 U.S. Individual Income Tax Return, Form 1040, in the
18 name of Quang Trinh, which requested a tax refund of \$20,670, and in fact generated a
19 federal income tax refund check of \$20,670.00, dated October 7, 2011.

20 43. On or about October 19, 2011 defendant CHANH V. TRINH caused to be
21 deposited the fraudulently obtained tax refund check of \$20,670 in the name of Quang
22 Trinh into TD Ameritrade brokerage account ending in -0388 in the name of Quang
23 Trinh.
24
25
26

Elizabeth Trinh Tax Refunds: November 2011-September 2013

44. On or about November 25, 2011, defendant ELIZABETH TRINH assisted in the preparation of a false 2010 Amended U.S. Individual Income Tax Return, Form 1040X, in her name by providing information and figures found on her previously-filed 2010 Form 1040, knowing that the 2010 Form 1040X would seek a refund based on materially false information.

45. On or about November 28, 2011, defendant CHANH V. TRINH caused to be prepared and filed a false 2010 Amended U.S. Individual Income Tax Return, Form 1040X, in the name of ELIZABETH TRINH, which requested a tax refund of \$21,936, and in fact generated a federal income tax refund check of \$16,020.59, dated December 16, 2011.

46. On or about December 19, 2011, defendant ELIZABETH TRINH deposited the fraudulently obtained tax refund check of \$16,020.59 into a Chase Bank account on which she was a signatory ending in -0203, at a branch located in Las Vegas, Nevada.

47. On or about December 20, 2011, defendant ELIZABETH TRINH made withdrawals totaling approximately \$6,710 at the Suncoast Casino from the Chase Bank account ending in -0203, into which the day before she deposited the tax refund check of \$16,020.59.

48. Between approximately December 19, 2011 and July 2, 2012, defendant ELIZABETH TRINH lost a net total of approximately \$17,038 gambling at the Suncoast, Orleans, and Red Rock casinos in Las Vegas, Nevada.

49. On or about June 6, 2012, defendant CHANH V. TRINH caused to be prepared and filed a false 2011 U.S. Individual Income Tax Return, Form 1040, in the name of ELIZABETH TRINH, which requested a tax refund of \$46,323, and in fact generated a federal income tax refund check of \$46,323.00, dated June 29, 2012.

1 50. On or about July 2, 2012 defendant ELIZABETH TRINH negotiated the
 2 fraudulently obtained tax refund check of \$46,323 in her own name at a Las Vegas
 3 branch of the check cashing business Money Tree Inc..

4 51. Between approximately July 2, 2012 and September 20, 2013, defendant
 5 ELIZABETH TRINH lost a net total of approximately \$52,351 gambling at the
 6 Suncoast, Orleans, and Red Rock casinos in Las Vegas, Nevada.

7
 8 Liz Home Design Group Tax Refunds: June 2012-November 2012

9 52. On or about June 11, 2012, defendant CHANH V. TRINH caused to be prepared
 10 and filed a false 2011 U.S. Corporate Income Tax Return, Form 1120, in the name of Liz
 11 Home Design Group, which requested a tax refund of \$95,780. The IRS did not pay the
 12 requested refund.

13 53. On or about August 13, 2012, defendant CHANH V. TRINH caused to be
 14 prepared and filed a false 2011 Amended U.S. Corporate Income Tax Return, Form
 15 1120X, in the name of Liz Home Design Group, which requested a tax refund of
 16 \$95,780, and in fact generated a federal income tax refund check of \$90,936.16, dated
 17 October 16, 2012.

18 54. On or about October 19, 2012, defendant CHANH V. TRINH caused to be
 19 deposited the fraudulently obtained federal income tax refund check of \$90,936.16 made
 20 out to Liz Home Design Group into Wells Fargo Bank account ending -1833, in the
 21 name of Liz Home Design Group.

22 55. On or about October 22, 2012, defendant CANNEDY TRINH obtained a cashier's
 23 check in the amount of \$65,000 from Wells Fargo Bank from funds in account
 24 ending -1833 in the name of Liz Home Design Group.

56. On or about October 22, 2012, defendant CHANH V. TRINH obtained \$65,000 in gambling chips at the Palms Casino in Las Vegas, Nevada, by providing the \$65,000 Wells Fargo cashier's check obtained on October 22, 2012.

Cannedy Trinh 2009 Form 1040X Tax Refund: June 2012-August 2012

57. On or about June 21, 2012, defendant CHANH V. TRINH caused to be prepared and filed a false 2009 Amended U.S. Individual Income Tax Return, Form 1040X, in the name of Cannedy Trinh, which requested a tax refund of \$3,416, and in fact generated a federal income tax refund check of \$3,668.01, dated August 17, 2012.

58. On or about August 21, 2012, defendant CANNEDY TRINH negotiated the fraudulently obtained federal income tax refund check of \$3,668.01 in his own name at Wells Fargo Bank, and caused to be deposited \$3,500.01 in the account ending -8541 in his own name, and received \$168 cash.

Corporate Tax Returns Filed in the Names of Persons: September 2012-January 2013

59. On or about September 28, 2012, defendant CHANH V. TRINH caused to be prepared and filed a false 2010 Amended U.S. Corporate Income Tax Return, Form 1120X, in the name of CANNEDY TRINH, which requested a tax refund of \$72,630, and in fact generated a federal income tax refund check of \$73,054.95, dated October 9, 2012.

60. On or about November 2, 2012, defendant CANNEDY TRINH caused to be deposited the fraudulently obtained federal income tax refund check of \$73,054.95 in his own name into Wells Fargo account ending in -5503 on which he was a signatory.

61. On or about October 31, 2012, defendant CHANH V. TRINH caused to be prepared and filed a false 2010 U.S. Corporate Income Tax Return, Form 1120, in the

1 name of Trinh Quang, which fraudulently requested a tax refund of \$100,221, and in
2 fact generated a federal tax refund of \$90,652.07, dated January 8, 2013.

3 62. On or about January 10, 2013, defendant CANNEDY TRINH caused to be
4 deposited the fraudulently obtained federal income tax refund check of \$90,652.07 in
5 the name of Trinh Quang into Wells Fargo account ending -2749 in the name of Quang
6 Trinh.

7 63. On or about January 19, 2013, defendant CANNEDY TRINH caused to be
8 written a check of \$90,000 from Wells Fargo account ending -2749, payable to the order
9 of Liz Home Design Group.

10 64. On or about January 19, 2013, defendant CANNEDY TRINH in Las Vegas,
11 Nevada caused to be deposited the check of \$90,000 to Wells Fargo account
12 ending -1833 in the name of Liz Home Design Group.

13 65. On or about January 24, 2013, defendant CANNEDY TRINH caused to be
14 transferred \$75,000 from Wells Fargo account ending -5503 to account ending -1833.

15 66. On or about January 24, 2013, defendant CANNEDY TRINH caused to be
16 written a check for \$75,000 from Wells Fargo account ending -1833 to defendant
17 CHANH V. TRINH.

18 67. On or about January 24, 2013, defendant CANNEDY TRINH caused to be
19 written a check for \$75,000 from Wells Fargo account ending -5503, payable to the order
20 of "Cash," which he used to obtain a \$75,000 cashier's check payable to defendant
21 CHANH V. TRINH.

22 68. On or about January 24, 2013, defendant CHANH V. TRINH, using his Palms
23 Casino account number ending -5007, caused to be paid \$150,000 to the Palms Casino
24 for gambling chips using the two \$75,000 Wells Fargo cashier's checks.

Trile Investment 2011 Form 1120 Tax Refund: November 2012-February 2013

69. On or about November 5, 2012, defendant CHANH V. TRINH caused to be prepared and filed a false 2011 U.S. Corporate Income Tax Return, Form 1120, in the name of Trile Investment, which requested a tax refund of \$96,419, and in fact generated a federal tax refund check of \$84,318.33, dated January 8, 2013.

70. On or about January 17, 2013, defendant CANNEDY TRINH caused to be deposited the fraudulently obtained federal income tax refund check of \$84,318.33 in the name of Trile Investment into Nevada State Bank account ending -4914 in his own name.

71. On or about February 6, 2013, defendant CANNEDY TRINH caused to be written a Nevada State Bank cashier's check payable to the order of Trile Investment in the amount of \$82,374.94.

72. On or about February 14, 2013, defendant CANNEDY TRINH caused to be deposited the cashier's check of \$82,374.94 into Wells Fargo account ending -3096 in the name of Trile Investment.

Letrinh Investment Tax Refunds: December 2012-January 2013

73. On or about December 20, 2012, defendant CHANH V. TRINH caused to be prepared and filed a false 2010 Amended U.S. Corporate Income Tax Return, Form 1120X, in the name of Letrinh Investment, which requested a tax refund of \$112,113, and in fact generated a federal income tax refund check of \$111,908.00, dated January 15, 2013.

74. On or about January 17, 2013, defendant CANNEDY TRINH deposited the fraudulently obtained federal income tax refund check of \$111,908.00 in the name of Letrinh Investment into Wells Fargo account ending -5503 on which he was a signatory.

1 75. On or about December 10, 2012, defendant CHANH V. TRINH caused to be
2 prepared and filed a false 2011 Amended U.S. Corporate Income Tax Return, Form
3 1120X, in the name of Letrinh Investment, which requested a tax refund of \$136,682,
4 and in fact generated a federal income tax refund check of \$136,722.99 dated January 8,
5 2013.

6 76. On or about January 10, 2013, defendant CANNEDY TRINH caused to be
7 deposited the fraudulently obtained federal income tax refund check of \$136,722.99 in
8 the name of Letrinh Investment into Wells Fargo account ending -5503 on which he was
9 a signatory.

10 77. On or about January 11, 2013, CANNEDY TRINH caused to be transferred
11 \$30,000 from Wells Fargo account ending -5503 to Wells Fargo account ending -1833 in
12 the name of Liz Home Design Group.

13 78. On or about January 11, 2013, defendant CANNEDY TRINH caused to be
14 written a check to defendant CHANH V. TRINH for \$25,000 from Wells Fargo bank
15 account ending in -1833.

16 79. On or about January 15, 2013, defendant CANNEDY TRINH withdrew \$50,000
17 from account ending -5503 from a Wells Fargo branch in Las Vegas, Nevada, which he
18 used to purchase a cashier's check in the amount of \$50,000, payable to Chanh Trinh.

19 80. On or about January 15, 2013, defendant CHANH V. TRINH caused to be paid to
20 the Palms Casino \$50,000 for gambling chips, reflected on his Palms Casino account
21 ending -5007.

22 81. On or about January 20, 2013, defendant CANNEDY TRINH made withdrawals
23 totaling \$25,000 from account ending -5503 from a Wells Fargo branch, which he used
24 to purchase a cashier's check of \$25,000 payable to Chanh Trinh.

82. On or about January 22, 2013, defendant CHANH V. TRINH caused to be paid to the Palms Casino \$25,000 for gambling chips, as recorded on his Palms Casino account ending -5007.

Elizabeth Trinh 2008 Form 1040X Tax Refund: August 2009-October 2013

83. On or about August 30, 2009, defendant ELIZABETH TRINH assisted in the preparation of a false 2008 Amended U.S. Individual Income Tax Return, Form 1040X, in her name by providing personal identifying information, including her social security number, to CHANH V. TRINH knowing that this information would be used to seek a fraudulent federal income tax refund.

84. On or about September 3, 2009, defendant CHANH V. TRINH caused to be prepared and filed a false 2008 Amended U.S. Individual Income Tax Return, Form 1040X, in the name of ELIZABETH TRINH, which fraudulently requested a tax refund of \$35,382, and in fact generated a federal income tax refund check of \$40,796.95, dated September 20, 2013.

85. On or about October 1, 2013, defendant ELIZABETH TRINH endorsed and caused to be paid to Known Person #4 the fraudulently obtained federal income tax refund check of \$40,796.95 in her name, and thereafter received a \$35,796.95 check from the business checking account of Known Person #4 in exchange.

86. Between approximately September 20, 2013 and December 31, 2014, defendant ELIZABETH TRINH lost a net total of approximately \$34,057 gambling at the Suncoast, Orleans, and Red Rock casinos in Las Vegas, Nevada.

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

COUNTS 2-21**False Claim for a Refund (18 U.S.C. § 287)**

87. The Grand Jury realleges and incorporates the Introductory Allegations as though fully set out herein.

88. On or about the dates set forth below, in the Federal District of Nevada, the defendant CHANH V. TRINH made and presented to the IRS, an agency of the United States Department of the Treasury, a claim against the United States for payment of income tax refunds in the amounts set forth below, which he then and there knew to be false, fictitious, and fraudulent. Defendant CHANH V. TRINH made each claim by preparing and causing to be prepared, and presenting and causing to be presented, to said agency the tax return form specified below for the tax year specified below, which requested refunds to which the defendant then and there knew the taxpayer named in the tax return was not entitled:

Count	Date of Offense	Tax Year	Tax Form	Name on Tax Return	False Payments, Withholdings and Credits	False Refund Claimed
2	6/5/2012	2009	1040X	Quang Trinh	\$136,685	\$39,388
3	6/6/2012	2011	1040	Elizabeth Trinh	\$91,706	\$46,323
4	6/8/2012	2010	1040X	Elizabeth Trinh	\$117,598	\$39,456
5	6/11/2012	2011	1120	Liz Home Design Group	\$95,780	\$95,780
6	6/11/2012	2011	1120X	Letrinh Investment	\$104,925	\$104,925
7	6/11/2012	2009	1040X	Chanh V. Trinh	\$148,150	\$43,796
8	6/12/2012	2010	1120X	Liz Home Design Group	\$83,627	\$83,627

Count	Date of Offense	Tax Year	Tax Form	Name on Tax Return	False Payments, Withholdings and Credits	False Refund Claimed
9	6/13/2012	2010	1040X	Chanh V. Trinh	\$202,955	\$59,879
10	8/13/2012	2011	1120X	Liz Home Design Group	\$95,780	\$95,780
11	8/20/2012	2010	1120X	AV Engineering	\$74,207	\$48,192
12	8/20/2012	2009	1120X	AV Engineering	\$83,406	\$83,406
13	9/19/2012	2011	1120X	Chanh Van Trinh	\$78,604	\$78,604
14	9/28/2012	2010	1120X	Cannedy Trinh	\$72,630	\$72,630
15	10/31/2012	2010	1120	Trinh Quang	\$106,933	\$100,221
16	11/5/2012	2011	1120	Trile Investment	\$103,824	\$96,419
17	12/10/2012	2011	1120X	Letrinh Investment	\$136,682	\$136,682
18	12/20/2012	2010	1120X	Letrinh Investment	\$122,847	\$112,113
19	12/27/2012	2011	1120X	Chanh Van Trinh	\$214,705	\$105,606
20	1/14/2013	2011	1120X	Trinh Quang	\$98,614	\$91,291
21	1/14/2013	2011	1120X	Trile Investment	\$103,824	\$103,824

All in violation of Title 18 United States Code, Sections 287 and 2.

COUNTS 22-36

Theft of Public Money (18 U.S.C. § 641)

89. The Grand Jury realleges and incorporates the Introductory Allegations as though fully set out herein.

90. On or about the dates specified below, in the Federal District of Nevada, the defendant specified below did knowingly steal and convert to that specified defendant's

own use, and use of others, money of the United States, in the form of fraudulently obtained federal income tax refunds for the taxpayers specified below and in the amounts specified below of more than \$1,000:

Count	Date of Offense	Defendant	Tax Year	Tax Form	Name on Tax Return	False Refund Amount
22	7/2/2012	ELIZABETH TRINH	2011	1040	Elizabeth Trinh	\$46,323.00
23	7/3/2012	CHANH V. TRINH	2010	1040X	Elizabeth Trinh	\$41,001.80
24	7/16/2012	CHANH V. TRINH	2011	1120X	Letrinh Investment	\$99,590.25
25	8/10/2012	CHANH V. TRINH	2009	1040X	Chanh Van Trinh	\$45,845.09
26	8/23/2012	CHANH V. TRINH	2009	1040X	Quang Trinh	\$40,498.90
27	9/5/2012	CANNEDY TRINH	2010	1120X	Liz Home Design Group	\$76,382.27
28	10/22/2012	CANNEDY TRINH	2009	1120X	AV Engineering	\$83,573.57
29	10/24/2012	CANNEDY TRINH	2010	1120X	Cannedy Trinh	\$73,054.95
30	1/10/2013	CANNEDY TRINH	2010	1120	Trinh Quang	\$90,652.07
31	1/10/2013	CANNEDY TRINH	2011	1120X	Letrinh Investment	\$136,722.99
32	1/17/2013	CANNEDY TRINH	2010	1120X	Letrinh Investment	\$111,908.08
33	1/17/2013	CANNEDY TRINH	2011	1120	Trile Investment	\$84,318.33
34	3/18/2013	CHANH V. TRINH	2011	1120X	Trinh Quang	\$98,815.67
35	5/2/2013	CANNEDY TRINH	2011	1120X	Chanh Van Trinh	\$106,105.12
36	10/1/2013	ELIZABETH TRINH	2008	1040X	Elizabeth Trinh	\$40,796.95

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

COUNT 37**Mail Fraud (18 U.S.C. § 1341)**

91. The Grand Jury realleges and incorporates the Introductory Allegations as though fully set out herein.

92. Beginning no later than in or about December 2009 and continuing through at least in or about January 2013 in the Federal District of Nevada and elsewhere, defendant CHANH V. TRINH devised, intended to devise, and participated in a scheme to defraud and to obtain money and property from the IRS by means of materially false and fraudulent pretenses, representations, and promises as further described below.

93. It was part of the scheme that on or about September 8, 2011, defendant CHANH V. TRINH opened mail box 368 at a United Parcel Service (UPS) Store located at 9360 West Flamingo Road, Suite 110, Las Vegas Nevada ("Mail Box 368").

94. It was further part of the scheme that on or about June 14, 2012, defendant CHANH V. TRINH caused to be prepared and filed with the IRS a materially false and fraudulent Form 1040X for the 2011 tax year in the name of his then-deceased brother Quang Trinh. This tax return included false, fictitious, and fraudulent information, including adjusted gross income of \$346,432 and federal income tax withheld of \$145,006. In this manner, defendant CHANH V. TRINH falsely and fraudulently claimed a tax refund for his deceased brother of \$39,840 and requested such refund to be sent to Mail Box 368.

95. On or about June 14, 2012, in the Federal District of Nevada and elsewhere, defendant CHANH V. TRINH, for the purpose of executing the above-described scheme and attempting to do so, knowingly caused to be delivered by the United States Postal Service by mail, according to the direction thereon, an envelope addressed to the IRS in Fresno, CA 9388-0422, which contained the materially false Quang Trinh 2011 Form 1040X tax return, listing the return address as Mail Box 368.

All in violation of Title 18, United States Code, Sections 1341 and 2.

COUNTS 38-39

Aggravated Identity Theft (18 U.S.C. § 1028A)

96. The Grand Jury realleges and incorporates the Introductory Allegations as though fully set out herein.

97. On or about each of the dates listed below, in the Federal District of Nevada, defendant CHANH V. TRINH knowingly possessed, transferred, and used the means of identification of another person without lawful authority during and in relation to an offense in this Indictment identified below as a related count. That is, defendant CHANH V. TRINH knowingly used the name and Social Security number of an actual person, his then-deceased brother Quang Trinh, to commit the related charge set forth below:

Count	Date of Offense	Related Count	Related Charge
38	6/5/2012	26	Theft of Government Funds
39	6/14/2012	37	Mail Fraud

All in violation of Title 18, United States Code, Section 1028A(a)(1), (c)(1), (c)(5) and Section 2.

DATED: this 30th day of August, 2017

A TRUE BILL:

/S/
FOREPERSON OF THE GRAND JURY

STEVEN W. MYHRE
Acting United States Attorney


THOMAS W. FLYNN
ERIC C. SCHMALE
Trial Attorneys, U.S. Department of Justice, Tax Division