IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF RHODE ISLAND

UNITED STATES OF AMERICA,)	CRIM ENO.
v.)	26 U.S.C. § 7206(2)
)	
RAYMOND P. PETRARCA,)	AIDING AND ASSISTING IN THE
Defendant)	PREPARATION AND
)	PRESENTATION OF FALSE
	ĺ	TAX RETURNS

INDICTMENT

The Grand Jury charges that:

At all times relevant to this Indictment, unless otherwise stated:

SEP 26 2017 U.S. DISTRICT COURT DISTRICT OF RHODE ISLAND

INTRODUCTORY ALLEGATIONS

- 1. Defendant RAYMOND P. PETRARCA ("PETRARCA") was a resident of West Warwick, Rhode Island.
- 2. PETRARCA owned and operated a tax preparation business called Stratus Financial Group, Inc. ("Stratus"), which was located in Warwick, Rhode Island.
- 3. The Internal Revenue Service ("IRS") was an agency of the United States

 Department of the Treasury responsible for administering and enforcing the tax laws of the United

 States.
- 4. Form 1040, U.S. Individual Income Tax Return ("Form 1040") was a tax return submitted to the IRS on a yearly basis in the name of an individual taxpayer and in the names of married taxpayers filing jointly, wherein certain items were reported including income, expenses, exemptions, and deductions to determine the amount of tax owed or the amount to be refunded to the taxpayer.

- 5. Schedule A, Itemized Deductions ("Schedule A") was an IRS form that was attached to the Form 1040 and used to claim certain permissible deductions from taxable income. Deductions to be claimed on a Schedule A included, among other things, gifts to charity and home mortgage interest.
- 6. Form 8283, Noncash Charitable Contributions ("Form 8283") was an IRS form that was attached to the Form 1040 and used to claim more than \$500 in noncash gifts to charity. Items to be identified on Form 8283 included, among other things, the names and addresses of organizations to which the taxpayer had purportedly donated property, the dates of the purported donations, and the fair market value of the purportedly donated property.
- 7. Form 5695, Residential Energy Credit ("Form 5695") was an IRS form that was attached to the Form 1040 and used to claim credits for residential energy efficiency improvements.
- 8. Through Stratus, PETRARCA prepared and filed and caused to be prepared and filed with the IRS Forms 1040 and related Schedules and Forms for Stratus clients using, among other means, the Electronic Filing Identification Number assigned by the IRS to Stratus and the Preparer Tax Identification Number assigned by the IRS to PETRARCA.

The False and Fraudulent Tax Returns

9. PETRARCA prepared and filed and caused to be prepared and filed with the IRS false and fraudulent Forms 1040 and related Schedules and Forms for Stratus clients for at least tax years 2010 through 2015. Schedules A that PETRARCA prepared and caused to be prepared were false in that they reported fictitious and inflated amounts of home mortgage interest and gifts to charity, including on Forms 8283. At times, Forms 5695 that PETRARCA prepared were false in that they reported fictitious and inflated amounts of residential energy efficiency improvements.

10. PETRARCA's preparation of false and fraudulent Forms 1040 and related Schedules and Forms resulted in the IRS issuing tax refunds to taxpayers to which the taxpayers were not entitled.

COUNTS ONE THROUGH FORTY-FOUR

AIDING AND ASSISTING IN THE PREPARATION AND PRESENTATION OF FALSE TAX RETURNS (Title 26, United States Code, Section 7206(2))

- 11. The allegations in Paragraphs 1 through 10 are realleged in each Count of this Indictment as if set forth fully herein.
- 12. On or about the dates set forth below, within the District of Rhode Island and elsewhere,

RAYMOND P. PETRARCA,

defendant herein, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation under the internal revenue laws to the Internal Revenue Service of the Forms 1040 and attached Schedules and Forms in the names of the taxpayers listed below, whose identities are known to the Grand Jury, for the tax years set forth below. The Forms 1040 and attached Schedules and Forms were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the internal revenue laws to claim the deductions and credits set forth below, among others, whereas PETRARCA then and there knew that the taxpayers were not entitled to claim the deductions and credits in the amounts set forth below:

Count	Taxpayers	Tax Year	Approx. Filing Date of Return	False and Fraudulent Items	Amount Claimed
1	R.B. & D.B.	2011	March 14, 2012	 a. Schedule A, Line 11, Home mortgage interest not reported on Form 1098 b. Schedule A, Line 19, Total gifts to charity 	a. \$11,696 b. \$4,871

				a. Schedule A, Line 11, Home mortgage interest not reported	a.	\$12,002
2	R.B. & D.B.	2012	March 21, 2013	on Form 1098 b. Schedule A, Line 12, Points no reported on Form 1098	ot b.	\$1,129
				c. Schedule A, Line 19, Total gif to charity	cs c.	\$4,409
3	R.B. & D.B.	2013	March	 Schedule A, Line 11, Home mortgage interest not reported on Form 1098 	a.	\$12,002
3	ICB. & D.D.	2013	12, 2014	b. Schedule A, Line 19, Total git to charity	ts b.	
4	R.B. & D.B.	2014	March	a. Schedule A, Line 11, Home mortgage interest not reported on Form 1098	a.	\$24,662
4	κ.υ. α υ.υ.	2014	23, 2015	b. Schedule A, Line 19, Total git to charity	ts b.	\$8,052
_	MCGEC	2011	March	a. Schedule A, Line 11, Home mortgage interest not reported on Form 1098	a.	\$24,000
5	M.C. & E.C.	2011	28, 2012	b. Schedule A, Line 12, Points n reported on Form 1098	ot b.	\$4,100
			March	a. Schedule A, Line 11, Home mortgage interest not reported	a.	\$36,450
6	M.C. & E.C.	2012	21, 2013	on Form 1098 b. Schedule A, Line 12, Points n reported on Form 1098	ot b.	\$4,100
7	M.C. & E.C.	2013	March 7, 2014	a. Schedule A, Line 11, Home mortgage interest not reported on Form 1098	a.	\$36,450
8	M.C. & E.C.	2014	March 26, 2015	a. Schedule A, Line 11, Home mortgage interest not on Form 1098	a.	\$41,692
9	M.C. & E.C.	2015	April 7, 2016	a. Schedule A, Line 10, Home mortgage interest and points reported on Form 1098	a	\$51,717
10	T.C. & G.C.	2011	March 22, 2012	a. Schedule A, Line 12, Points reported on Form 1098b. Schedule A, Line 19, Total g		. \$4,288 . \$7,608
				to charity a. Schedule A, Line 12, Points 1	ot a	. \$4,288
11	T.C. & G.C.	2012	March 6, 2013	reported on Form 1098 b. Schedule A, Line 19, Total g to charity		. \$8,091

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	T.C. & G.C.		March		1,288
12		2013		reported on Form 1098	2 100
			23, 2014		3,199
				to charity a. Schedule A, Line 12, Points not a. \$4	1,288
			April 7,	reported on Form 1098	+,200
13	T.C. & G.C.	2014	2015	± ,	7,357
			2015	to charity	,,557
					20,719
			N.C. 1	mortgage interest and Points) ·
14	T.C. & G.C.	2015	March	reported on Form 1098	
			27, 2016	-	1,635
				to charity	
					18,202
			February	mortgage interest not reported	
15	C.C. & P.C.	2011	2, 2012	on Form 1098	
			2, 2012		9,396
				to charity	10 202
				a. Schedule A, Line 11, Home a. \$\ mortgage interest not reported	18,202
16	C.C. & P.C.	2012	February	on Form 1098	
10		2012	15, 2013		9,657
				to charity	,007
				· · · · · · · · · · · · · · · · · · ·	18,202
				mortgage interest not reported	ŕ
			February	on Form 1098	
17	C.C. & P.C.	2013	3, 2014		5,930
			3,2017	reported on Form 1098	
					14,407
				to charity	10.000
					18,202
10	C.C. & P.C.	2014	February	mortgage interest not reported	
18	$C.C. \alpha r.C.$	2014	8, 2015	on Form 1098 b. Schedule A, Line 19, Total gifts b. \$	10,983
				to charity	10,203
				<u> </u>	15,441
19	M.D. & C.D.			mortgage interest not reported	, 111
			17-1	on Form 1098	
		2011	February 22, 2012		6,231
				reported on Form 1098	
					314,872
				to charity	

				a.	Schedule A, Line 11, Home mortgage interest not reported on Form 1098	a.	\$15,441
20	M.D. & C.D.	2012	March 2, 2013	b.		b.	\$6,231
				c.	Schedule A, Line 19, Total gifts to charity	c.	\$12,517
				a.	Schedule A, Line 11, Home mortgage interest not reported on Form 1098	a.	\$20,162
21	M.D. & C.D.	2013	March 29, 2014	b.	Schedule A, Line 12, Points not reported on Form 1098	b.	\$6,231
				c.	Schedule A, Line 19, Total gifts to charity	c.	\$9,602
			77.1	a.	Schedule A, Line 11, Home mortgage interest not reported on Form 1098	a.	\$28,017
22	M.D. & C.D.	2014	February 21, 2015	b.		b.	\$8,253
				c.	Form 5695, Line 15, Residential energy efficient property credit	c.	\$6,165
				a.	Schedule A, Line 10, Home mortgage interest and points	a.	\$27,926
23	M.D. & C.D.	2015	March 29, 2016	b.	reported on Form 1098 Schedule A, Line 19, Total gifts to charity	b.	\$2,370
				c.	Form 5695, Line 15, Residential energy efficient property credit	c.	\$5,768
24	W.H. & C.H.	2011	February	a.	Schedule A, Line 12, Points not reported on Form 1098	a.	\$6,436
24	w.n. & C.n.	2011	16, 2012	b.	Schedule A, Line 19, Total gifts to charity	b.	\$14,088
25	W/ II 0- O II	2012	March 4,	a.	Schedule A, Line 12, Points not reported on Form 1098	a.	\$6,436
25	W.H. & C.H.	2012	2013	b.		b.	\$13,871
			February	a.	Schedule A, Line 12, Points not reported on Form 1098	a.	\$2,436
26	W.H. & C.H.	2013	20, 2014	b.	Schedule A, Line 19, Total gifts to charity	b.	\$9,255
			February	a.	Schedule A, Line 12, Points not reported on Form 1098	a.	\$2,436
27	W.H. & C.H.	2014	24, 2015	b.	~ · · · · · · · · · · · · · · · · · · ·	b.	\$8,257

28	W.H. & C.H.	2015	February 17, 2016	 a. Schedule A, Line 10, Home mortgage interest and points reported on Form 1098 b. Schedule A, Line 19, Total gifts 	a. b.	\$21,221 \$1,360
				to charity a. Schedule A, Line 11, Home mortgage interest not reported	a.	\$19,412
29	K.J. & M.J.	2012	March 15, 2013	on Form 1098 b. Schedule A, Line 12, Points not reported on Form 1098	b.	\$4,666
				c. Schedule A, Line 19, Total gifts to charity	c.	\$10,792
				a. Schedule A, Line 11, Home mortgage interest not reported on Form 1098	a.	\$42,202
30	K.J. & M.J.	2013	March 7, 2014	b. Schedule A, Line 12, Points not reported on Form 1098	b.	\$4,666
				c. Schedule A, Line 19, Total gifts to charity	c.	\$22,415
				a. Schedule A, Line 11, Home mortgage interest not reported	a.	\$42,501
31	K.J. & M.J.	2014	March 21, 2015	on Form 1098 b. Schedule A, Line 12, Points not reported on Form 1098	b.	\$8,868
· .				c. Schedule A, Line 19, Total gifts to charity	c.	\$18,574
				a. Schedule A, Line 11, Home mortgage interest not reported	a.	\$9,064
32	E.L. & M.L.	2011	February 11, 2012	on Form 1098 b. Schedule A, Line 12, Points no reported on Form 1098		•
				c. Schedule A, Line 19, Total gift to charity	C.	\$5,806
				a. Schedule A, Line 11, Home mortgage interest not reported on Form 1098	a.	\$6,442
33	E.L. & M.L.	2012	February 28, 2013	b. Schedule A, Line 12, Points no reported on Form 1098	: b.	\$2,004
				c. Schedule A, Line 19, Total gift to charity	s c.	\$9,190
	TIX O MEX	0010	March 5,	a. Schedule A, Line 12, Points no reported on Form 1098	t a.	\$4,004
34	E.L. & M.L.	2013	2014	b. Schedule A, Line 19, Total gift to charity	s b	. \$9,350

Selecture Sele				March	a. Schedule A, Line 12, Points no reported on Form 1098	a.	\$4,004
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Second color Seco					a. Schedule A, Line 10, Home	a.	\$8,642
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38 R.M. & F.M. 2012 March 16, 2013 b. Schedule A, Line 12, Points not reported on Form 1098 b. \$3,848 39 R.M. & F.M. 2013 March 11, 2014 a. Schedule A, Line 19, Total gifts to charity c. \$18,463 40 S.R. & A.R. 2011 April 4, 2012 Schedule A, Line 19, Total gifts to charity b. \$18,489 40 S.R. & A.R. 2011 April 4, 2012 Schedule A, Line 11, Home mortgage interest not reported on Form 1098 b. Schedule A, Line 12, Points not reported on Form 1098 c. \$10,896 41 S.R. & A.R. 2012 April 10, 2013 b. Schedule A, Line 11, Home mortgage interest not reported on Form 1098 c. \$10,896 41 S.R. & A.R. 2012 April 10, 2013 b. Schedule A, Line 12, Points not reported on Form 1098 c. \$10,738 42 S.R. & A.R. 2013 April 3,					•	a.	\$12,250
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40 S.R. & A.R. 2011 April 4, 2012 b. Schedule A, Line 12, Points not reported on Form 1098 c. Schedule A, Line 19, Total gifts to charity a. Schedule A, Line 11, Home mortgage interest not reported on Form 1098 b. Schedule A, Line 12, Points not reported on Form 1098 c. Schedule A, Line 12, Points not reported on Form 1098 c. Schedule A, Line 19, Total gifts to charity 42 S.R. & A.R. 2013 April 3, Schedule A, Line 12, Points not reported on Form 1098 43 S.R. & A.R. 2013 April 3, Schedule A, Line 12, Points not reported on Form 1098							
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41 S.R. & A.R. 2012 April 10, 2013 b. Schedule A, Line 12, Points not reported on Form 1098 c. Schedule A, Line 19, Total gifts to charity 42 S.R. & A.R. 2013 April 3, April 3, reported on Form 1098						-	\$10.202
41 S.R. & A.R. 2012 April 10, 2013 b. Schedule A, Line 12, Points not reported on Form 1098 c. Schedule A, Line 19, Total gifts to charity a. Schedule A, Line 12, Points not reported on Form 1098 c. \$10,738 to charity a. Schedule A, Line 12, Points not reported on Form 1098					· · · · · · · · · · · · · · · · · · ·	a.	φ10,202
5.R. & A.R. 2012 2013 b. Schedule A, Line 12, Points not reported on Form 1098 c. Schedule A, Line 19, Total gifts to charity a. Schedule A, Line 12, Points not to charity a. Schedule A, Line 12, Points not reported on Form 1098				April 10	on Form 1098		
c. Schedule A, Line 19, Total gifts to charity a. Schedule A, Line 12, Points not a. \$8,413 reported on Form 1098 c. \$10,738 to charity a. Schedule A, Line 12, Points not a. \$8,413	41	S.R. & A.R.	2012	i –		it b.	\$8,413
to charity a. Schedule A, Line 12, Points not a. \$8,413 April 3, reported on Form 1098					<u> </u>		\$10.738
a. Schedule A, Line 12, Points not a. \$8,413 42 SR & AR 2013 April 3, reported on Form 1098					, , ,		Ψ10,730
1 4/ 1 S R W A R 1 /UI 3 1 - 1 - 1 - 1					a. Schedule A, Line 12, Points no	ot a.	\$8,413
	42	S.R. & A.R.	2013	1 -		La 1.	Φ1Λ 7 1Λ
to charity				2014	-	ເຮ b.	\$10,/19

43	S.R. & A.R.	2014	February 26, 2015	 a. Schedule A, Line 11, Home mortgage interest not reported on Form 1098 b. Schedule A, Line 19, Total gifts to charity a. \$41,221 b. \$9,995
44	S.R. & A.R.	2015	March 28, 2016	 a. Schedule A, Line 10, Home mortgage interest and points reported on Form 1098 b. Schedule A, Line 19, Total gifts to charity c. Form 5695, Line 15, Residential energy efficient property credit

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

A TRUE BILL

REDACTED

VICTÓR A. WÍLD

Assistant U.S. Attorney

U.S. Attorney's Office for the District of Massachusetts

KIMBERLY G. ANG

Trial Attorney

U.S. Department of Justice, Tax Division

DISTRICT OF RHODE ISLAND

Returned into the District Court by the Grand Jurors and filed.

September <u>26</u>, 2017

PER 18 U.S.C. 3170

DEFENDANT INFORMATION RELATIVE	TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT	
BY: ☐ INFORMATION ☒ INDICTMENT ☐ COMPLAIN	T CASE NO	
Matter Sealed: Juvenile Other than Juvenile Pre-Indictment Plea Superseding Defendant Added Indictment Charges/Counts Added	USA Vs. Defendant: RAYMOND P. PETRARCA	
Name of District Court, and/or Judge/Magistrate Location (City)		
UNITED STATES DISTRICT COURT DISTRICT OF RHODE ISLAND Divisional Office		
Name and Office of Person Furnishing Information on THIS FORM Name of Asst. STEPHEN G. DAMBRUCH Value of Description of Description of Damber of	REDACTED	
U.S. Attorney (if assigned) Victor A. Wild, AUSA Dist of MA		☐ Alien
PROCEEDING		if applicable)
Name of Complainant Agency, or Person (& Title, if any) Internal Revenue Service		
person is awaiting trial in another Federal or State Court (give name of court)		
this person/proceeding transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District	Issue: Warrant Summons Location Status:	
this is a reprosecution of charges previously dismissed which were dismissed on motion of: U.S. Atty Defense this prosecution relates to a pending case involving this same defendant. (Notice of Related Case must still be filed with the Clerk.)	Arrest Date or Date Transferred to Federal Custody Currently in State Custody Writ Required Currently on bond Fugitive	stody
prior proceedings or appearance(s) before U.S. Magistrate Judge regarding this defendant were recorded under MAG. JUDGE CASE NO.	Defense Counsel (if any): Albert H. Thornton, Jr.	
Place of offense RHODE ISLAND County Kent	Appointed on Target Letter	
	This report amends AO 257 previously subm	itted
OFFENSE CHARGED - U.S.C. CITATION - STATUTORY MA	AXIMUM PENALTIES - ADDITIONAL INFORMATION OR C	OMMENTS
Total # of Counts		
Set Title & Section/Offense Level (Petty = 1 / Misdemeanor = 3 / Felony = 4)	Description of Offense Charged	Felony/Misd.
1 - 44 26 U.S.C. 7206(2) (4) Aid	ling and Assisting False Tax Returns	
	trial - +5	Felony Misdemeanor Felony