



**United States Attorney's Office District of
Connecticut
Press Release**

**February 4, 2009 TWO NEW YORK MEN PLEAD GUILTY TO TAX FRAUD AND IDENTITY
THEFT CHARGES**

Nora R. Dannehy, Acting United States Attorney for the District of Connecticut, today announced that **HAMILTON DESCHAMPS**, 30, of the Bronx, New York, and **OSIRIS DESCHAMPS**, 32, of the Bronx, waived their right to indictment and pleaded guilty yesterday, February 3, before United States District Judge Christopher F. Droney in Hartford to one count of conspiracy to defraud the Internal Revenue Service by filing false tax returns. In addition, **HAMILTON DESCHAMPS** pleaded guilty to one count of unlawfully using social security numbers and one count of committing fraud with a means of identification, and **OSIRIS DESCHAMPS** pleaded guilty to two counts of filing false tax returns and one count of committing fraud with a means of identification. **HAMILTON DESCHAMPS** and **OSIRIS DESCHAMPS** are brothers.

According to documents filed with the Court and statements made in court, from December 2006 to April 2008, **HAMILTON DESCHAMPS**, **OSIRIS DESCHAMPS** and others prepared and filed false tax returns during the 2007 and 2008 tax seasons with the IRS that bore the names and corresponding social security numbers of residents of Puerto Rico. The defendants used the identities of Puerto Rico residents because residents of Puerto Rico are not obligated to file federal income tax returns as long as all of their income is derived from Puerto Rican sources. Thus, the false tax returns filed in the course of the scheme were less likely to be duplicated by legitimate tax returns filed by Puerto Rican residents. As part of the conspiracy, **HAMILTON DESCHAMPS**, **OSIRIS DESCHAMPS** and others also prepared and filed false Forms W-2 with the tax returns. The companies listed on the fraudulent Forms W-2 did not employ the purported taxpayers, did not pay the wages or withholding represented on the forms, and did not issue the Forms W-2.

Thereafter, **HAMILTON DESCHAMPS**, **OSIRIS DESCHAMPS** and others intercepted and cashed the issued tax refund checks, which the IRS had mailed to addresses in Connecticut, Rhode Island, New York and elsewhere. **HAMILTON DESCHAMPS**, **OSIRIS DESCHAMPS**, and others were able to intercept or control receipt of mail at these addresses, which included a commercial establishment that rents mailboxes located on Kimberly Avenue in New Haven.

The aggregate financial harm caused or attempted to be caused by the conspiracy to defraud the IRS was approximately \$265,336.

In addition to the conspiracy, **HAMILTON DESCHAMPS** pleaded guilty to possessing the names, or a means of identification, of individuals on whose behalf he and others filed fraudulent tax returns. He also pleaded guilty to using the social security numbers of others in violation of federal laws.

OSIRIS DESCHAMPS also pleaded guilty to using the social security numbers, or a

means of identification, of Puerto Rico residents on whose behalf he and others filed fraudulent tax returns. Specifically, OSIRIS DESCHAMPS used nine social security numbers in the course of making telephonic inquiries with the IRS about the status of claimed refunds. He also pleaded guilty to filing materially false tax returns for himself for the tax years 2005 and 2006.

Judge Droney has scheduled the DESCHAMPS' sentencings for April 24, 2009, at which time each defendant faces a maximum term of imprisonment of 10 years and a fine of up to \$250,000 on the conspiracy charge. HAMILTON DESCHAMPS also faces a maximum term of imprisonment of five years and a fine of up to \$250,000 on each of the use of the social security number charge and fraud with a means of identification charge. OSIRIS DESCHAMPS also faces a maximum term of imprisonment of three years and a fine of up to \$100,000 on each of the false tax return charges and a maximum term of imprisonment of five years and a fine of up to \$250,000 on the fraud with a means of identification charge.

OSIRIS DESCHAMPS and HAMILTON DESCHAMPS are required to pay to the IRS restitution in the total amount of approximately \$114,000.

This case was investigated by Internal Revenue Service – Criminal Investigation Division and the Social Security Administration, Office of Inspector General. The case is being prosecuted by Assistant United States Attorneys Anastasia E. King and David T. Huang.

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