

FILED

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CLERK
U.S. DISTRICT COURT
MIDDLE DIST. OF ALA.

**IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE MIDDLE DISTRICT OF ALABAMA
EASTERN DIVISION**

UNITED STATES OF AMERICA)
)
 v.)
)
 TRACY MITCHELL,)
)
)
 Defendant.)

CR. NO. 3:14cr15-WKW
[18 U.S.C. § 1028A(a)(1), (c)(5);
18 U.S.C. § 1343;
18 U.S.C. § 981(a)(1)(C)]

INDICTMENT

The Grand Jury charges that:

INTRODUCTION

At times relevant to this Indictment:

1. Defendant TRACY MITCHELL resided in Phenix City, Alabama, within the Middle District of Alabama.
2. Defendant TRACY MITCHELL was employed at a hospital on Fort Benning, a United States Army post located in Columbus, Georgia. Through her employment, TRACY MITCHELL had access to the means of identification of individuals, including military personnel. Some of the military personnel were deployed to Afghanistan.
3. 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, or date of birth.
4. 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.

COUNTS ONE THROUGH EIGHT
(Wire Fraud)

1. The factual allegations contained in Paragraphs 1 through 4 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. From in or about December 2012, through in or about December 2013, within the Middle District of Alabama and elsewhere, Defendant TRACY MITCHELL, having knowingly and intentionally devised and intended to devise a scheme and artifice to defraud, and to obtain money by means of false and fraudulent pretenses, representations, and promises, caused to be transmitted by means of wire communication in interstate commerce, communications, signals, and writings, to wit: electronically filed tax returns.

THE SCHEME AND ARTIFICE

3. It was part of the scheme and artifice that Defendant TRACY MITCHELL would and did unlawfully obtain the means of identification of individuals, including their names, birth dates, and Social Security numbers, from her place of employment and from other sources, both known and unknown to the grand jury.

4. It was further part of the scheme and artifice that Defendant TRACY MITCHELL would and did use means of identification of actual persons, including military personnel, to prepare and electronically file and cause to be filed false federal individual income tax returns, claiming false tax refunds. Defendant TRACY MITCHELL would and did file and caused to be file over 1,000 false federal income tax returns that claimed over \$2.2 million in tax refunds.

5. It was further part of the scheme and artifice that Defendant TRACY MITCHELL would and did store over \$300,000 in illicit proceeds at her residence.

THE WIRE COMMUNICATIONS

6. On or about each date listed below, in the Middle District of Alabama, Defendant TRACY MITCHELL, for the purpose of executing the scheme and artifice to defraud, and to aid and abet the same, transmitted, and caused to be transmitted by means of wire communication in interstate commerce, writings, signs, signals, pictures, and sounds as described for each count below:

Count	Date of Offense	Wire Communication
1	03/05/2013	Electronically Filed Tax Return in the name of "A.R." claiming a tax refund of \$2,279.
2	03/05/2013	Electronically Filed Tax Return in the name of "C.R." claiming a tax refund of \$2,321.
3	03/05/2013	Electronically Filed Tax Return in the name of "C.I." claiming a tax refund of \$2,287.
4	03/05/2013	Electronically Filed Tax Return in the name of "J.C." claiming a tax refund of \$2,312.
5	03/09/2013	Electronically Filed Tax Return in the name of "T.B." claiming a tax refund of \$1,890.
6	03/10/2013	Electronically Filed Tax Return in the name of "N.S." claiming a tax refund of \$2,295.
7	03/10/2013	Electronically Filed Tax Return in the name of "T.C." claiming a tax refund of \$2,209.
8	03/16/2013	Electronically Filed Tax Return in the name of "M.G." claiming a tax refund of \$5,079.

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

COUNTS NINE THROUGH SIXTEEN
(Aggravated Identity Theft)

1. The factual allegations contained in Paragraphs 1 through 4 of the Introduction Section of this Indictment are realleged and incorporated herein as if copied verbatim.

2. On or about each date listed below, within the Middle District of Alabama, Defendant TRACY MITCHELL did knowingly use the means of identification of another person without lawful authority during and in relation to an offense in this Indictment identified as a Related Count below, that is, she knowingly used the names and Social Security numbers of actual persons known to the grand jury, listed by their initials below, to commit wire fraud in violation of 18 U.S.C. § 1343 by obtaining income tax refunds in the amounts listed below:

Count	Date of Offense	Related Count	Individual	Refund Amount
9	03/05/2013	1	A.R.	\$2,279
10	03/05/2013	2	C.R.	\$2,321
11	03/05/2013	3	C.I.	\$2,287
12	03/05/2013	4	J.C.	\$2,312
13	03/09/2013	5	T.B.	\$1,890
14	03/10/2013	6	N.S.	\$2,295
15	03/10/2013	7	T.C.	\$2,209
16	03/16/2013	8	M.G.	\$5,079

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

FORFEITURE ALLEGATION

1. The allegations contained in Counts One through Eight of this Indictment are realleged and incorporated herein as if copied verbatim for the purpose of alleging forfeitures

pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c).

2. Upon conviction for the offenses alleged in Counts One through Eight, the Defendant TRACY MITCHELL shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c), any and all property constituting or derived from the proceeds said Defendant obtained directly or indirectly as a result of said offenses: including \$329,242.00 in United States Currency seized from TRACY MITCHELL's residence.

3. If any of the property subject to forfeiture, as a result of any act or omission of the Defendant,

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third party;
- c. has been placed beyond the jurisdiction of the court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be divided without difficulty,

the United States shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c), up to the value of the forfeitable property described above.

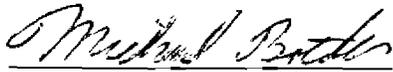
TRUE BILL:


Foreperson

GEORGE L. BECK, JR.
United States Attorney

A handwritten signature in black ink, appearing to read "Todd A. Brown", written over a horizontal line.

Todd A. Brown
Assistant United States Attorney

A handwritten signature in black ink, appearing to read "Michael Boteler", written over a horizontal line.

Michael Boteler
Trial Attorney
United States Department of Justice
Tax Division