

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

Holding a Criminal Term
Grand Jury Sworn in on May 21, 2014

UNITED STATES OF AMERICA	:	Criminal No. 14-
	:	
v.	:	
	:	
SHERRI DAVIS,	:	VIOLATIONS:
ANDRE DAVIS,	:	
	:	18 U.S.C. § 371 (Conspiracy);
Defendants.	:	26 U.S.C. § 7206(1) (False tax returns);
	:	26 U.S.C. § 7206(2) (Aiding and assisting
	:	the preparation of
	:	false tax returns).

SUPERSEDING INDICTMENT

The Grand Jury for the District of Columbia charges that:

COUNT ONE
Conspiracy

Introduction

At all times relevant to this Indictment:

1. The Internal Revenue Service ("IRS") is an agency within the United States Department of the Treasury responsible for administering and enforcing the tax laws regarding the ascertainment, computation, assessment, and collection of taxes owed to the United States by its citizens and businesses.
2. Citizens of the United States who earn income during a calendar year in excess of a threshold amount are obligated to file a U.S. Individual Income Tax Return, Form 1040 ("Form 1040") with the IRS for that calendar year.
3. Schedule C of the Form 1040 is used to report income or loss from a business operated or a profession practiced as a sole proprietorship. An activity

qualifies as a business if the primary purpose for engaging in the activity is for income or profit and the activity is continuous and regular. A sporadic activity or a hobby does not qualify as a business.

4. Schedule A of the Form 1040 is used to report itemized deductions.

5. From in or about 2003 continuing through in or about 2014, defendant SHERRI DAVIS, owned and operated 2FT Fast Facts Tax Service, hereinafter referred to as "2FT," a tax return preparation business, located on Harvard Street, NW, Washington, D.C. Beginning in approximately 2007, 2FT relocated to Burke Street, SE, Washington, D.C.

6. From in or about January 2006 and continuing through in or about April 2011, co-conspirator LaDonna Davis, charged elsewhere, worked for 2FT from approximately January through May of each year.

7. From in or about 2003 and continuing through in or about 2006, defendant SHERRI DAVIS, obtained electronic identification numbers (EFINs) from the IRS for 2FT, which allowed defendant SHERRI DAVIS and 2FT to electronically file federal and state income tax returns.

8. From in or about 2006 continuing through in or about 2011, defendant SHERRI DAVIS and co-conspirator LaDonna Davis, filed false and fraudulent income tax returns using EFINs issued to 2FT.

9. On or about October 31, 2011, the IRS terminated the EFINs issued to defendant SHERRI DAVIS and 2FT preventing 2FT and defendant SHERRI DAVIS from electronically filing federal income tax returns using the previously issued EFINs.

10. In or about February 2012, 2FT changed its name to Davis Financial Services ("DFS") and continued to operate from the same location and provide tax preparation services to some of the same 2FT clients.

11. In or about February 2012, defendant ANDRE DAVIS, defendant SHERRI DAVIS' son, obtained an EFIN from the IRS for DFS. From in or about 2012 continuing through in or about 2013, defendants SHERRI DAVIS and ANDRE DAVIS, filed false and fraudulent income tax returns using EFINs issued to DFS.

12. From in or about January 2006, and continuing through in or about April 15, 2013, within the District of Columbia and elsewhere, the defendants, SHERRI DAVIS and ANDRE DAVIS, co-conspirator, LaDonna Davis, and other individuals whose identities are known and unknown to the grand jury, did unlawfully, voluntarily, intentionally, and knowingly, conspire, combine, confederate, and agree together and with each other, and with persons both known and unknown, to defraud the IRS, by impeding, impairing, obstructing and defeating the lawful functions of the IRS, in the ascertainment, computation, assessment, and collection of revenue, to wit, income taxes; through the preparation and filing of false and fraudulent individual income tax returns, Forms 1040, which included false and fraudulent Schedules A and Schedules C, and which claimed deductions, expenses, losses, and credits to which 2FT and DFS clients were not entitled and thereby generated fraudulent income tax refunds.

MANNER AND MEANS

13. In order to further the conspiracy, the defendants SHERRI DAVIS and ANDRE DAVIS, co-conspirator LaDonna Davis, and other individuals whose identities are known and unknown to the grand jury, used the following manner and means, among others, in the District of Columbia, and elsewhere:

a. Defendants, SHERRI DAVIS and ANDRE DAVIS, and co-conspirator, LaDonna Davis, prepared false and fraudulent Schedules A and Schedules C for 2FT and DFS clients, in order to reduce the clients' taxable income and obtain a larger refund than what the client was entitled to receive if a truthful return were filed.

b. Defendant SHERRI DAVIS, instructed and taught defendant ANDRE DAVIS and co-conspirator LaDonna Davis, to prepare false and fraudulent Schedules A and Schedules C for 2FT and DFS clients, in order to reduce clients' taxable income and to get a larger refund than what the client was entitled to receive if a truthful return were filed.

c. Defendant, SHERRI DAVIS instructed 2FT and DFS clients to create false documents to support the false Schedules A and Schedules C claimed on their individual income tax returns for use in a potential future or pending audit.

OVERT ACTS

14. Within the District of Columbia, and elsewhere, in furtherance of the above-described conspiracy, the defendant SHERRI DAVIS, committed the following overt acts by filing and causing to be filed false and fraudulent Forms 1040 on behalf of taxpayers as set forth in the table below:

Overt Act	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT ITEM(S) CLAIMED	FRAUDULENT CLAIMED REFUND
(a)	L.M.	2006	February 2, 2007	a) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$30,600	\$6,978
(b)	R.L.	2006	February 11, 2007	a) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions b) Schedule C, Line 9: Car and Truck Expenses c) Schedule C, Line 9: "other expenses"	a) \$29,610 b) \$20,025 c) \$960	\$3,332
(c)	L.D.	2007	January 19, 2008	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 9: Car and Truck Expenses	a) (-\$38,415) b) \$18,915	\$5,521
(d)	L.M.	2007	January 28, 2008	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 1: Gross receipts c) Schedule C, Line 9: Car and Truck Expenses	a) (-\$54,475) b) \$3,500 c) \$46,075	\$10,975

Overt Act	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT ITEM(S) CLAIMED	FRAUDULENT CLAIMED REFUND
(e)	D.H.W.	2007	January 31, 2008	a) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$12,170	\$2,909
(f)	R.L.	2007	February 6, 2008	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 1: Gross receipts c) Schedule C, Line 9: Car and Truck Expenses	a) (-\$30,675) b) \$3,500 c) \$26,675	\$7,071
(g)	D.H.W.	2008	January 21, 2009	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 9: Car and Truck Expenses	a) (-\$8,810) b) \$9,810	\$6,684
(h)	L.D.	2008	January 22, 2009	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 9: Car and Truck Expenses	a) (-\$41,420) b) \$41,420	\$6,003
(i)	J.K.	2008	January 30, 2009	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 9: Car and Truck Expenses	a) (-\$32,112) b) \$44,146	\$4,661

Overt Act	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT ITEM(S) CLAIMED	FRAUDULENT CLAIMED REFUND
(j)	L.M.	2008	February 5, 2009	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 1: Gross receipts c) Schedule C, Line 9: Car and Truck Expenses	a) (-\$37,550) b) \$600 c) \$38,150	\$9,251
(k)	R.L.	2008	February 5, 2009	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 1: Gross receipts c) Schedule C, Line 9: Car and Truck Expenses	a) (-\$39,920) b) \$1,500 c) \$41,420	\$9,093
(l)	R.C.	2008	February 13, 2009	a) Schedule A, Line 17: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$6,000 b) \$37,300	\$8,403
(m)	T.D.	2008	March 17, 2009	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 9: Car and Truck Expenses	a) (-\$11,925) b) \$12,625	\$6,449

Overt Act	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT ITEM(S) CLAIMED	FRAUDULENT CLAIMED REFUND
(n)	T.W.	2009	January 31, 2010	a) Schedule A, Line 17: Gifts to Charity	a) \$25,000	\$6,045
(o)	R.L.	2009	February 4, 2010	a) Schedule A, Line 17: Gifts to Charity	a) \$15,000	\$2,147
(p)	R.C.	2009	March 9, 2010	a) Schedule A, Line 17: Gifts to Charity	a) \$39,000	\$6,327
(q)	T.D.	2009	March 25, 2010	a) Schedule A, Line 17: Gifts to Charity	a) \$10,000	\$3,234
(r)	T.J.	2009	March 30, 2010	a) Schedule A, Line 17, Gifts to Charity	a) \$44,500	\$17,771
(s)	R.C.	2010	January 31, 2011	a) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$17,319	\$6,161
(t)	T.J.	2010	January 27, 2011	a) Schedule A, Line 17, Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$41,500 b) \$22,402	\$14,191

Overt Act	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT ITEM(S) CLAIMED	FRAUDULENT CLAIMED REFUND
(u)	T.W.	2010	January 31, 2011	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 9: Car and Truck Expenses c) Schedule C, Line 18: Office Expense	a) (-\$38,964) b) \$25,000 c) 7,500	\$2,541
(v)	R.L.	2010	February 14, 2011	a) Schedule A, Line 16: Gifts to Charity	a) \$17,500	\$2,157
(w)	D.J.	2010	February 21, 2011	a) Schedule A, Line 17: Gifts to Charity	a) \$34,000	\$7,713
(x)	A.H.	2010	March 6, 2011	a) Schedule A, Line 17: Gifts to Charity b) Schedule A, Line 23: Job Expenses and Certain Miscellaneous Deductions	a) \$ 45,000 b) \$8,763	\$15,852
(y)	R.C.	2011	March 19, 2012	a) Form 1040, Line 12: Business Loss b) Schedule A, Line 17: Gifts to Charity	a) (-\$11,381) b) \$9,000	\$5,933

Overt Act	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT ITEM(S) CLAIMED	FRAUDULENT CLAIMED REFUND
(z)	A.H.	2011	April 15, 2012	a) Schedule A, Line 17: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$ 14,000 b) \$14,280	\$10,198
(aa)	T.J.	2011	April 16, 2012	a) Schedule A, Line 17, Gifts to Charity	a) \$49,000	\$16,356
(ab)	T.W.	2011	April 2, 2012	a) Schedule A, Line 17: Gifts to Charity	a) \$25,000	\$2,949
(ac)	D.J.	2011	May 14, 2012	a) Schedule A, Line 17: Gifts to Charity	a) \$30,000	\$6,712
(ad)	T.W.	2012	February 9, 2013	a) Schedule A, Line 17: Gifts to Charity	a) \$27,000	\$6,978
(ae)	J.K.	2012	February 9, 2013	a) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$12,368	\$3,655
(af)	A.H.	2012	February 23, 2013	a) Schedule A, Line 17: Gifts to Charity	a) \$ 23,000	\$7,739

15. On approximately February 13, 2012, defendant ANDRE DAVIS, obtained an EFIN for DFS which allowed DFS to electronically file income tax returns.

16. On approximately February 21, 2013, defendant Sherri Davis drafted false correspondence for R.C. to submit to the IRS in response to the audit of the false and fraudulent charitable deductions reported on R.C.'s 2009 Form 1040, Schedule A.

17. Within the District of Columbia, and elsewhere, in furtherance of the above-described conspiracy, the defendants, SHERRI DAVIS and ANDRE DAVIS, committed the following overt acts by filing and causing to be filed false and fraudulent Forms 1040 on behalf of taxpayers as set forth in the table below:

Overt Act	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT CLAIM(S)	FRAUDULENT CLAIMED REFUND
(a)	M.L.	2012	February 21, 2013	a) Schedule A, Line 16: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$250 b) \$9,243	\$1,064
(b)	T.J.	2012	March 25, 2013	a) Schedule A, Line 17, Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$51,000 b) \$25,259	\$21,772
(c)	R.C.	2012	April 30, 2013	a) Form 1040, Line 12: Business Loss b) Schedule A, Line 17: Gifts to Charity	a) (-\$43,199) b) \$12,000	\$9,345

Overt Act	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT CLAIM(S)	FRAUDULENT CLAIMED REFUND
(d)	D.J.	2012	Sep. 4, 2013	a) Schedule A, Line 17: Gifts of Charity	a) \$24,000	\$8,618

(All in violation of Title 18, United States Code, Sections 371 and 2).

COUNTS TWO THROUGH THIRTY-THREE
AIDING AND ASSISTING IN THE PREPARATION OF FALSE RETURNS

18. The allegations contained in Paragraphs 1 through 11 and 13 through 17 of this Superseding Indictment are re-alleged and incorporated as if fully set forth herein.

19. On or about the dates set forth below, in the District of Columbia and elsewhere, defendants

SHERRI DAVIS
ANDRE DAVIS

did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the IRS, of U.S. Individual Income Tax Returns, Forms 1040, along with the accompanying schedules, for the taxpayers and tax years specified below, which were false and fraudulent as to material matters, in that they represented, among other things, that these taxpayers were entitled under the provisions of the Internal Revenue laws to claim, among other things, deductions, expenses, losses, and credits for items and in amounts hereinafter specified, whereas, as the defendants then and there knew, the taxpayers were not entitled to claim the specified deductions, expenses, losses and credits in the claimed amounts, as set forth below:

CT	DEFENDANT	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT CLAIM(S)
2	Sherri Davis	R.C.	2008	February 13, 2009	a) Schedule A, Line 17: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$6,000 b) \$37,300
3	Sherri Davis	R.C.	2009	March 9, 2010	a) Schedule A, Line 17: Gifts to Charity	a) \$39,000
4	Sherri Davis	R.C.	2010	January 31, 2011	a) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$17,319
5	Sherri Davis	R.C.	2011	March 19, 2012	a) Form 1040, Line 12: Business Loss b) Schedule A, Line 17: Gifts to Charity	a) (-\$11,381) b) \$9,000
6	Sherri Davis Andre Davis	R.C.	2012	April 30, 2013	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 21: Repairs and Maintenance c) Schedule A, Line 17: Gifts to Charity	a) (-\$43,199) b) \$13,368 c) \$12,000

CT	DEFENDANT	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT CLAIM(S)
7	Sherri Davis	T.D.	2008	March 17, 2009	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 9: Car and Truck Expenses	a) (-\$11,925) b) \$12,625
8	Sherri Davis	T.D.	2009	March 25, 2010	a) Schedule A, Line 17: Gifts to Charity	a) \$10,000
9	Sherri Davis	L.D.	2008	January 22, 2009	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 9: Car and Truck Expenses	a) (-\$41,420) b) \$41,420
10	Sherri Davis	A.H.	2010	March 6, 2011	a) Schedule A, Line 17: Gifts to Charity b) Schedule A, Line 23: Other Expenses	a) \$45,000 a) b) \$8,763
11	Sherri Davis	A.H.	2011	April 15, 2012	a) Schedule A, Line 17: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	b) \$14,000 \$14,280
12	Sherri Davis	A.H.	2012	February 23, 2013	a) Schedule A, Line 17: Gifts to Charity	a) \$23,000

CT	DEFENDANT	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT CLAIM(S)
13	Sherri Davis	D.J.	2010	February 21, 2011	a) Schedule A, Line 17: Gifts to Charity	a) \$34,000
14	Sherri Davis	D.J.	2011	March 14, 2012	a) Schedule A, Line 17: Gifts to Charity	a) \$30,000
15	Sherri Davis Andre Davis	D.J.	2012	Sep. 4, 2013	a) Schedule A, Line 17: Gifts of Charity	a) \$24,000
16	Sherri Davis	T.J.	2009	March 30, 2010	a) Schedule A, Line 17, Gifts to Charity	a) \$44,500
17	Sherri Davis	T.J.	2010	January 27, 2011	a) Schedule A, Line 17, Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$41,500 b) \$22,402
18	Sherri Davis	T.J.	2011	April 16, 2012	a) Schedule A, Line 17, Gifts to Charity	a) \$49,000
19	Sherri Davis Andre Davis	T.J.	2012	March 25, 2013	a) Schedule A, Line 17, Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$51,000 b) \$25,259
20	Sherri Davis	J.K.	2008	January 30, 2009	a) Schedule C, Line 9: Car and Truck Expenses	a) \$44,146

CT	DEFENDANT	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT CLAIM(S)
21	Sherri Davis	J.K.	2012	February 9, 2013	a) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$12,368
22	Sherri Davis Andre Davis	M.L.	2012	February 21, 2013	a) Schedule A, Line 16: Gifts to Charity b) Schedule A, Line 24: Job Expenses and Certain Miscellaneous Deductions	a) \$250 b) \$9,243
23	Sherri Davis	R.L.	2007	February 6, 2008	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 1: Gross receipts c) Schedule C, Line 9: Car and Truck Expenses	a) (-\$30,675) b) \$3,500 c) \$26,675
24	Sherri Davis	R.L.	2008	February 5, 2009	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 1: Gross receipts c) Schedule C, Line 9: Car and Truck Expenses	a) (-\$39,920) b) \$1,500 c) \$41,420
25	Sherri Davis	R.L.	2009	February 4, 2010	a) Schedule A, Line 17: Gifts to Charity	a) a) \$15,000

CT	DEFENDANT	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT CLAIM(S)
26	Sherri Davis	R.L.	2010	February 14, 2011	a) Schedule A, Line 17: Gifts to Charity	\$17,500
27	Sherri Davis	L.M.	2007	January 28, 2008	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 1: Gross receipts c) Schedule C, Line 9: Car and Truck Expenses	a) (-\$54,475) b) \$3,500 c) \$46,075
28	Sherri Davis	L.M.	2008	February 5, 2009	a) Form 1040, Line 12: Business Loss b) Schedule C, Line 1: Gross receipts c) Schedule C, Line 9: Car and Truck Expenses	a) (-\$37,550) b) \$600 c) \$38,150
29	Sherri Davis	T.W.	2009	January 31, 2010	a) Schedule A, Line 17: Gifts to Charity	a) \$25,000
30	Sherri Davis	T.W.	2010	January 30, 2011	a) Schedule C, Line 9: Car and Truck Expenses b) Schedule C, Line 18: Office Expense c) Form 1040, Line 12: Business Loss	a) \$25,000 b) 7,500 c) (-\$38,964)

CT	DEFENDANT	TAXPAYER	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT CLAIM(S)	AMOUNT OF FRAUDULENT CLAIM(S)
31	Sherri Davis	T.W.	2011	April 2, 2012	a) Schedule A, Line 17: Gifts to Charity	a) \$25,000
32	Sherri Davis	T.W.	2012	February 9, 2013	a) Schedule A, Line 17: Gifts to Charity	a) \$27,000
33	Sherri Davis	D.H.W.	2008	January 21, 2009	a) Schedule C, Line 9: Car and Truck Expenses	a) \$9,810

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

COUNTS THIRTY-FOUR to THIRTY-SIX
FILING FALSE INDIVIDUAL INCOME TAX RETURNS

20. The allegations contained in Paragraphs 1 through 11 and 13 through 17 of this Superseding Indictment are re-alleged and incorporated as if fully set forth herein.

21. On or about the dates set forth below, in the District of Columbia and elsewhere, defendant

SHERRI DAVIS,

did willfully make and subscribe U.S. Individual Income Tax Returns, Forms 1040, for the tax years listed below, which were verified by written declaration that they were made under the penalties of perjury and which were filed with the IRS, which the defendant SHERRI DAVIS did not believe to be true and correct as to every material matter, in that the returns, among other things, underreported 2FT's gross receipts and falsely claimed business losses for 2FT, whereas the defendant SHERRI DAVIS then and there well knew, she earned substantially more income than reported and did not incur the claimed losses in the claimed amounts, as stated below:

COUNT	TAX YEAR	DATE FILED (ON OR ABOUT)	FRAUDULENT/FALSE ITEMS	AMOUNT OF FRAUDULENT/FALSE ITEMS CLAIMED
34	2007	April 15, 2008	a) Form 1040, Line 12: Business Loss	a) (-\$22,825)
			b) Form 1040, Line 22: Total Income	b) \$6,276
			c) Schedule C, Line 1: Gross receipts	c) \$19,000

35	2008	August 20, 2009	a) Form 1040, Line 12: Business Loss b) Form 1040, Line 22: Total Income c) Schedule C, Line 1: Gross receipts	a) (-\$24,904) b) \$42,598 c) \$91,910
36	2009	June 28, 2010	a) Form 1040, Line 12: Business Loss b) Form 1040, Line 22: Total Income c) Schedule C, Line 1: Gross receipts	a) (-\$25,642) b) \$48,677 c) \$73,599

(All in violation of Title 26, United States Code, Section 7206(1) and Title 18, United States Code, Section 2).

A TRUE BILL

FOREPERSON

Date


ROSEMARY E. PAGUNI
Chief,
Tax Division, NCES
United States Department of Justice