

U.S. DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

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WILLIAM W. SLEEVING *c*
CLERK

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

**SECOND SUPERSEDING INDICTMENT FOR CONSPIRACY TO DEFRAUD THE
UNITED STATES AND TO COMMIT MAIL FRAUD, WIRE FRAUD, AND
AGGRAVATED IDENTITY THEFT, AGGRAVATED IDENTITY THEFT,
MAIL FRAUD, AND CONSPIRACY TO COMMIT MONEY LAUNDERING**

UNITED STATES OF AMERICA	*	CRIMINAL NO.	13-127
v.	*	SECTION:	"C" (2)
JB TAX PROFESSIONAL SERVICES INC.	*	VIOLATIONS:	18 U.S.C. § 371
JACQUELINE J. ARIAS	*		18 U.S.C. § 1341
a/k/a Jacqueline Joanna Estrada	*		18 U.S.C. § 1028A
a/k/a Jacqueline Arias Estrada	*		18 U.S.C. § 1956(h)
a/k/a Jaqueline Johana Fuentes de Estrada	*		18 U.S.C. § 2
a/k/a Jackie	*		
JOSE BAYRON ESTRADA HERNANDEZ	*		
a/k/a Jose Estrada	*		
a/k/a Jose Hernandez	*		
a/k/a Bayron	*		
CARLOS HUMBERTO FUENTES CORDON	*		
a/k/a Carlos Fuentes Jr.	*		
a/k/a Carlos Cordon	*		
JUSTINIANO PERDOMO	*		
a/k/a Justo	*		
JOSE LUIS GIRON OLIVA	*		
a/k/a Jose Giron	*		
a/k/a Jose Oliva	*		
a/k/a Jose Luis	*		
VICTOR NOEL ALVARADO CANALES	*		
a/k/a Victor Alvarado	*		

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MOISES GIRON OLIVA	*		
a/k/a Moises Giron			
a/k/a Moises Oliva	*		
OSCAR ARMANDO PERDOMO			
a/k/a Oscar Perdomo	*		
a/k/a Pacheco			
a/k/a Gurgules	*		
	*	*	*

The Grand Jury charges that:

COUNT 1
**(Conspiracy to Defraud the United States and to Commit Mail Fraud, Wire Fraud,
and Aggravated Identity Theft)**

A. AT ALL TIMES MATERIAL HEREIN:

1. 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.

2. An Individual Taxpayer Identification Number ("ITIN") was a tax processing number issued by the IRS to individuals who did not have, and were not eligible to obtain, a Social Security number. ITINs were obtained from the IRS by filing a Form W-7, an Application for IRS Individual Taxpayer Identification Number.

3. A Certifying Acceptance Agent ("CAA") was an individual or entity authorized by the IRS to assist individuals in obtaining ITINs and to submit a Form W-7 directly to the IRS.

4. From at least January 2010 through December 31, 2012, IRS regulations permitted a CAA to submit Forms W-7 to the IRS without including documentation of the applicants' identity and alien status. Instead, the IRS entrusted CAAs with the responsibility of reviewing the documentation of an individual's identity and alien status for authenticity, completeness, and accuracy before signing, under penalty of perjury, forms accompanying the individual's application for an ITIN.

5. A "means of identification" was any name or number that could be used, alone or in conjunction with any other information, to identify a specific individual, including a name, Social Security number, ITIN, and date of birth.

6. Federal laws and regulations required that check cashers and other financial institutions file a "Currency Transaction Report" ("CTR") with the Department of the Treasury for any transaction involving more than \$10,000 in currency. CTRs were required to be filed with the Financial Crimes Enforcement Network ("FinCEN"), a bureau of the Department of the Treasury.

7. Federal laws and regulations required that financial institutions, such as check cashers, treat multiple currency transactions as a single transaction and file a CTR if the financial institution had knowledge that the multiple transactions were by or on behalf of any person and resulted in either cash in or cash out totaling more than \$10,000 during any one business day.

8. Defendants **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie** and **JOSE BAYRON ESTRADA HERNANDEZ a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron** were residents of Spruce Pine, Alabama and were engaged in the business of preparing income tax returns for others. From a time unknown to the Grand Jury and continuing through at least August 2010, defendants **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie** and **JOSE BAYRON ESTRADA HERNANDEZ a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron** were employed at Tax Return Preparer A, in Russellville, Alabama. Subsequently, defendant **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie** became the owner of **JB TAX**, where she and **JOSE BAYRON ESTRADA HERNANDEZ a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron** prepared

tax returns for others. From on or about October 7, 2010 through at least June 4, 2013, defendant, **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie**, was a CAA responsible for preparing ITIN applications for others, reviewing applicants' identification documents for accuracy, and preparing income tax returns for ITIN applicants.

9. **JB TAX PROFESSIONAL SERVICES INC. ("JB TAX")** was a domestic corporation, registered with the State of Alabama, which was wholly owned by defendant **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie**. From on or about December 15, 2011 through at least June 4, 2013, defendant **JB TAX** was a CAA responsible for preparing ITIN applications for others, reviewing applicants' identification documents for accuracy, and preparing income tax returns for ITIN applicants.

10. Defendant **CARLOS HUMBERTO FUENTES CORDON, a/k/a Carlos Fuentes Jr., a/k/a Carlos Cordon** was a foreign national who resided in or around Spruce Pine, Alabama and worked for **JB TAX** by, among other things, assisting in the preparation of tax returns for others.

11. **SUSANA CARILLO MENDOZA, a/k/a Susan Mendoza, a/k/a Susana**, was a foreign national who resided in or around Russellville, Alabama and cashed checks for other individuals.

12. **OCTAVIO JOSUE PERDOMO, a/k/a Octavio Perdomo, ELBER MENDOZA-LOPEZ, a/k/a Elber Mendoza, CESAR ALEJANDRO SORIANO, a/k/a Cesar Soriano, a/k/a Cesar Alejandro, OLSEN SARAVIA-HERNANDEZ, a/k/a Olsen Adolfo Saravia Hernandez, a/k/a Olsen Saravia, ELSIDES EDGARDO ALVARADO-CANALES, a/k/a Elsidis Alvarado, JUSTINIANO PERDOMO, a/k/a Justo, JOSE LUIS GIRON OLIVA, a/k/a Jose Giron, a/k/a**

Jose Oliva, a/k/a Jose Luis, VICTOR NOEL ALVARADO CANALES, a/k/a Victor Alvarado, MOISES GIRON OLIVA, a/k/a Moises Giron, a/k/a Moises Oliva, and OSCAR ARMANDO PERDOMO, a/k/a Oscar Perdomo, a/k/a Pacheco, a/k/a Gurgules were foreign nationals who resided in one or more of the following parishes, which are within the Eastern District of Louisiana: Orleans Parish, Jefferson Parish, St. Tammany Parish, and Lafourche Parish.

13. In 2011, **JB TAX, JACQUELINE J.ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, and JOSE BAYRON ESTRADA HERNANDEZ a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron** filed or caused to be filed a total of approximately 2,229 returns with the IRS. In 2012, **JB TAX, JACQUELINE J.ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, and JOSE BAYRON ESTRADA HERNANDEZ a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron** filed or caused to be filed a total of approximately 2,070 returns with the IRS.

B. THE CONSPIRACY:

14. Beginning at a time unknown to the Grand Jury, but on or about approximately January 1, 2010 and continuing through at least on or about June 4, 2013 in the Eastern District of Louisiana and elsewhere, the defendants **JB TAX PROFESSIONAL SERVICES INC., JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, JOSE BAYRON ESTRADA HERNANDEZ a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron, CARLOS HUMBERTO FUENTES CORDON, a/k/a Carlos Fuentes Jr., a/k/a Carlos Cordon, OCTAVIO JOSUE PERDOMO, a/k/a Octavio Perdomo, ELBER MENDOZA-LOPEZ, a/k/a Elber Mendoza, CESAR ALEJANDRO SORIANO, a/k/a Cesar Soriano, a/k/a Cesar Alejandro, OLSEN SARAVIA-HERNANDEZ, a/k/a Olsen Adolfo**

Saravia Hernandez, a/k/a Olsen Saravia, ARNULFO SANTOS-MEDRADO, a/k/a Arnulfo Santos-Medrano, a/k/a Arnulfo Santos, YONI PERDOMO, a/k/a Yony Perdomo, a/k/a Johnny Perdomo, MILLER PERDOMO-ACEITUNO, a/k/a Miller Perdomo, a/k/a Miler Perdomo, AURELIO MONTIEL-MARTINEZ, a/k/a Maro, ELSIDES EDGARDO ALVARADO-CANALES, a/k/a Elsidis Alvarado, SANTOS MARTIN HERNANDEZ, SUSANA CARILLO MENDOZA, a/k/a Susan Mendoza, a/k/a Susana, IBIS PERDOMO, a/k/a Ibis Grisel Perdomo, JUSTINIANO PERDOMO, a/k/a Justo, JOSE LUIS GIRON OLIVA, a/k/a Jose Giron, a/k/a Jose Oliva, a/k/a Jose Luis, VICTOR NOEL ALVARADO CANALES, a/k/a Victor Alvarado, MOISES GIRON OLIVA, a/k/a Moises Giron, a/k/a Moises Oliva, and OSCAR ARMANDO PERDOMO, a/k/a Oscar Perdomo, a/k/a Pacheco, a/k/a Gurgules, and others, both known and unknown to the Grand Jury, unlawfully, voluntarily, intentionally, and knowingly did conspire, combine, confederate, and agree together and with each other:

- a. to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the IRS in the ascertainment, computation, assessment, and collection of federal income taxes;
- b. to commit offenses against the United States, to wit, mail fraud and wire fraud in violation of Title 18, United States Code, Sections 1341 and 1343; and
- c. to commit offenses against the United States, to wit, aggravated identity theft in violation of Title 18, United States Code, Section 1028A.

C. **MANNER AND MEANS:**

15. Among the manner and means by which the defendants and their co-conspirators carried out the conspiracy were the following:

16. Members of the conspiracy, including defendants **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, JOSE BAYRON ESTRADA HERNANDEZ a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron**, and others, devised and intended to devise a scheme to defraud and to obtain money and property by means of false pretenses, promises, and representations. It was part of the scheme to defraud that defendants **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie**, and others filed and caused to be filed false federal and state income tax returns that claimed fraudulent income tax refunds.

17. It was further part of the scheme to defraud that members of the conspiracy would and did obtain the means of identification of foreign nationals, including passports, birth certificates, school records, and identification cards, often by purchasing the means of identification from overseas. Members of the conspiracy would and did use these means of identification to obtain ITINs, for the purpose of filing false federal and state income tax returns. Defendants **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie**, and others known and unknown to the Grand Jury would and did prepare and file false Forms W-7 with the IRS.

18. It was further part of the scheme to defraud that members of the conspiracy would and did obtain IRS Forms W-2 for the purpose of filing fraudulent federal and state income tax returns, often by purchasing them for cash. The Forms W-2 contained the means of identification of other individuals, including names and Social Security numbers of U.S. citizens.

19. It was further part of the scheme to defraud that members of the conspiracy would and did use Forms W-2 and ITINs to file or cause to be filed, electronically and via United States mail, false federal income tax returns that claimed refunds to which they were not entitled.

Members of the conspiracy would and did also use the Forms W-2 and ITINs to file, electronically and via United States mail, false state income tax returns.

20. It was further part of the scheme to defraud that defendants **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie,** and **JOSE BAYRON ESTRADA HERNANDEZ a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron,** would and did collect preparation fees from their coconspirators and from clients. For electronically-filed income tax returns, the fees were deducted directly from the income tax refunds. For paper income tax returns and Forms W-7, the fees were generally paid in cash and cash-equivalent monetary instruments, and included cash tips. Defendants **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie,** and **JOSE BAYRON ESTRADA HERNANDEZ a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron** would and did cause cash to be deposited into bank accounts under their control and also caused large amounts of cash to be stored at 7535 Highway 22, Spruce Pine, Alabama.

21. It was further part of the scheme to defraud that members of the conspiracy would and did cause the IRS to generate income tax refunds in the form of United States Treasury checks that were sent using the United States Mail to locations in the Eastern District of Louisiana, including Post Office Boxes that were opened or controlled by members of the conspiracy.

22. It was further part of the scheme to defraud that members of the conspiracy would and did cause the IRS to generate income tax refunds in the form of electronic refund transfers, which were deposited into bank accounts in the control of defendants **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie,** and

others. **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron, CARLOS HUMBERTO FUENTES CORDON, a/k/a Carlos Fuentes Jr., a/k/a Carlos Cordon, and others both known and unknown to the Grand Jury would and did print cashier's checks drawn on this account, which represented fraudulently obtained income tax refunds, at JB TAX's offices and provide these checks to other members of the conspiracy.**

23. It was further part of the scheme to defraud that members of the conspiracy would and did deposit fraudulently obtained tax refund checks into bank accounts in their names and the names of others. Members of the conspiracy would and did structure cash withdrawals from and deposits into bank accounts to avoid triggering the filing of a CTR.

24. It was further part of the scheme to defraud that members of the conspiracy would and did obtain and cash, or cause to be cashed, United States Treasury and cashier's checks that represented fraudulently obtained income tax refunds.

25. It was further part of the scheme to defraud that members of the conspiracy would and did use the United States Postal Service and commercial interstate carriers in furtherance of the conspiracy and scheme to defraud, including sending documents, tax returns, ITINs, and means of identification to and from locations in the Eastern District of Louisiana.

26. It was further part of the scheme to defraud that members of the conspiracy would and did use interstate wire communications in furtherance of the conspiracy and scheme to defraud, including telephone calls, faxes, and the internet, within the Eastern District of Louisiana.

27. It was further part of the scheme to defraud that members of the conspiracy would and did hide their true and correct income from the IRS by filing and causing to be filed with the IRS false income tax returns. Members of the conspiracy filed false returns that excluded or underreported income they received from the conspiracy, including income from fraudulent income tax refunds and from preparation fees.

D. OVERT ACTS:

28. In furtherance of the conspiracy, and to effect the objects thereof, members of the conspiracy and others known and unknown to the Grand Jury, committed the overt acts below, among others, within the Eastern District of Louisiana and elsewhere:

Overt Act 1: On or about March 12, 2012, defendant **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie** prepared and electronically filed a false 2011 U.S. Income Tax Return for an S Corporation, Form 1120S, in the name of JB TAX PROFESSIONAL SERVICES INC. The return was false in that, among other things, it reported on Line 1b that JB TAX PROFESSIONAL SERVICES INC. had gross receipts of \$168,300, whereas **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie** well knew that the true gross receipts was substantially in excess of that amount.

Overt Act 2: On or about March 10, 2012, defendants **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie** and **JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron** made and electronically signed and filed a false joint 2011 U.S. Individual Income Tax Return, Form 1040.

Overt Act 3: On or about March 13, 2013, defendant **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie** prepared and electronically filed a false 2012 U.S. Income Tax Return for an S Corporation, Form 1120S, in the name of **JB TAX PROFESSIONAL SERVICES INC.** The return was false in that, among other things, it reported on Line 1a that **JB TAX PROFESSIONAL SERVICES INC.** had gross receipts of \$195,744, whereas **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie** well knew that the true gross receipts was substantially in excess of that amount.

Overt Act 4: On or about April 14, 2013, defendants **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie** and **JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron** made and electronically signed and filed a false joint 2012 U.S. Individual Income Tax Return, Form 1040.

Overt Act 5: On or about March 27, 2013, defendants **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron,** and others knowingly prepared false returns in two different names for the same individual.

Overt Act 6: On or about March 27, 2013, defendants **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron, SUSANA CARILLO MENDOZA, a/k/a Susan Mendoza, a/k/a Susana, CARLOS HUMBERTO FUENTES CORDON, a/k/a Carlos Fuentes Jr., a/k/a Carlos Cordon** and others

both known and unknown to the Grand Jury, caused a cashier's check bearing authorization number ***7295 to be converted to cash.

Overt Act 7: On or about March 19, 2013, defendants **JB TAX, JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron, and ELIECER OBED RODRIGUEZ, a/k/a Oved, a/k/a Waldemar Perez Morales** and others known and unknown to the Grand Jury filed and caused to be filed with the IRS a false 2012 U.S. Individual Income Tax Return, IRS Form 1040A, in the name of A.S. to which was attached a Form W-2 bearing the means of identification of C.N.

Overt Act 8: On or about March 17, 2013, defendants **JB TAX, JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron, ELBER MENDOZA-LOPEZ, a/k/a Elber Mendoza, ELIECER OBED RODRIGUEZ, a/k/a Oved, a/k/a Waldemar Perez Morales,** and others known and unknown to the Grand Jury, filed and caused to be filed with the IRS a false 2012 U.S. Individual Income Tax Return, IRS Form 1040A, in the name of G.O., to which was attached a Form W-2 bearing the means of identification of C.B.

Overt Act 9: On or about February 3, 2012, defendants **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, ELBER MENDOZA-LOPEZ, a/k/a Elber Mendoza, ELIECER OBED RODRIGUEZ, a/k/a Oved, a/k/a Waldemar Perez Morales** and others, filed and caused to be filed with the IRS a false 2011 U.S. Individual Income Tax Return, IRS Form 1040A, in the name of J.B., to which was attached a Form W-2 bearing the means of identification of C.B.

Overt Act 10: On or about February 8, 2012, defendants **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie,** and **YONI**

PERDOMO, a/k/a Yony Perdomo, a/k/a Johnny Perdomo, filed and caused to be filed with the IRS a false 2011 U.S. Individual Income Tax Return, IRS Form 1040A, to which was attached a Form W-2 bearing the means of identification of T.W.

Overt Act 11: On or about March 27, 2013 defendant OCTAVIO JOSUE PERDOMO, a/k/a Octavio Perdomo transported tax refund checks and other documents in other individuals' names from JB TAX, including a Form W-2 bearing the means of identification of M.C.

Overt Act 12: On or about February 19, 2013, defendants JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, OCTAVIO JOSUE PERDOMO, a/k/a Octavio Perdomo, and others filed and caused to be filed with the IRS a false 2012 Individual Income Tax Return, Form 1040A, in the name of D.M.

Overt Act 13: On or about January 21, 2012, defendants JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, and ELSIDES EDGARDO ALVARADO-CANALES, a/k/a Elsidés Alvarado filed and caused to be filed with the IRS a false 2011 Individual Income Tax Return, Form 1040A, to which was attached a Form W-2 bearing the means of identification of D.V.

Overt Act 14: On or about March 22, 2011, defendants JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, CESAR ALEJANDRO SORIANO, a/k/a Cesar Soriano, a/k/a Cesar Alejandro, and others known and unknown to the Grand Jury, filed and caused to be filed with the IRS, by means of interstate wire communications, a false 2010 U.S. Individual Income Tax Return, IRS Form 1040A, to which was attached a Form W-2 bearing the means of identification of V.G.

Overt Act 15: On or about February 19, 2012, defendants JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie and OLSEN

SARAVIA-HERNANDEZ, a/k/a Olsen Adolfo Saravia Hernandez, a/k/a Olsen Saravia, filed and caused to be filed with the IRS a false 2011 Individual Income Tax Return, IRS Form 1040A, in the name of D.G., to which was attached a Form W-2 bearing the means of identification of M.S.

Overt Act 16: On or about March 25, 2013, defendant AURELIO MONTIEL-MARTINEZ, a/k/a Maro, obtained and sold for cash Forms W-2 in the names of other individuals.

Overt Act 17: On or about March 24, 2013, defendants **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie** and **ARNULFO SANTOS-MEDRADO, a/k/a Arnulfo Santos-Medrano, a/k/a Arnulfo Santos**, filed and caused to be filed with the IRS a false 2012 Individual Income Tax Return, Form 1040A, in the name of O.M., to which was attached a Form W-2 bearing the identification of R.L.

Overt Act 18: On or about February 22, 2012, **JB TAX, JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron**, and **MILLER PERDOMO-ACEITUNO, a/k/a Miller Perdomo, a/k/a Miler Perdomo** filed and caused to be filed with the IRS a false 2011 Individual Income Tax Return, Form 1040A, in the name of D.P.

Overt Act 19: On or about April 11, 2013, **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie**, and **JOSE LUIS GIRON OLIVA, a/k/a Jose Giron, a/k/a Jose Oliva, a/k/a Jose Luis** filed and caused to be filed with the IRS a false 2012 Individual Income Tax Return, IRS Form 1040A, to which was attached a Form W-2 bearing the means of identification belonging to J.H.

Overt Act 20: On or about April 3, 2013, **JB TAX, JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron**, and **VICTOR**

NOEL ALVARADO CANALES, a/k/a Victor Alvarado filed and caused to be filed with the IRS a false 2012 Individual Income Tax Return, IRS Form 1040, in the name of W.A., to which was attached a Form W-2 bearing the means of identification belonging to E.B.

Overt Act 21: On or about January 8, 2010, **MOISES GIRON OLIVA, a/k/a Moises Giron, a/k/a Moises Oliva** opened checking account #****6763 at Capital One Bank NA.

Overt Act 22: On or about June 4, 2013, **MOISES GIRON OLIVA, a/k/a Moises Giron, a/k/a Moises Oliva** possessed an IRS Form W-2 bearing the means of identification belonging to R.B.

Overt Act 23: On or about April 2, 2011, **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie,** and **OSCAR ARMANDO PERDOMO, a/k/a Oscar Perdomo, a/k/a Pacheco, a/k/a Gurgules** filed and caused to be filed with the IRS a false 2010 Individual Income Tax Return, IRS Form 1040, in the name of J.Z., to which was attached a Form W-2 bearing the means of identification belonging to B.E.

On or about the dates described below, the following individuals opened or caused to be opened the following Post Office Boxes at the following locations, which they and others caused to be used for the purposes of filing false tax returns:

<u>Overt Act</u>	<u>Date</u>	<u>P.O. Box Holder</u>	<u>P.O. Box</u>	<u>Location</u>
24	05/27/2010	YONI PERDOMO, a/k/a Yony Perdomo, a/k/a Johnny Perdomo	451	Galliano, LA
25	08/17/2010	IBIS PERDOMO, a/k/a Ibis Grisel Perdomo	942	Galliano, LA
26	10/26/2010	OLSEN SARAVIA-HERNANDEZ, a/k/a Olsen Adolfo Saravia Hernandez, a/k/a Olsen Saravia	1653	Metairie, LA
27	01/07/2011	YONI PERDOMO, a/k/a Yony Perdomo, a/k/a Johnny Perdomo	215	Galliano, LA
28	02/04/2011	ARNULFO SANTOS-	1414	Metairie, LA

		MEDRADO, a/k/a Arnulfo Santos-Medrano, a/k/a Arnulfo Santos		
29	02/04/2011	ELIECER OBED RODRIGUEZ, a/k/a Oved, a/k/a Waldemar Perez Morales	741381	New Orleans, LA
30	02/15/2011	JUSTINIANO PERDOMO, a/k/a Justo	415	Galliano, LA
31	03/11/2011	VICTOR NOEL ALVARADO CANALES, a/k/a Victor Alvarado	875	Mandeville, LA
32	03/11/2011	JOSE LUIS GIRON OLIVA, a/k/a Jose Giron, a/k/a Jose Oliva, a/k/a Jose Luis	284	Mandeville, LA
33	04/21/2011	OCTAVIO JOSUE PERDOMO, a/k/a Octavio Perdomo	1063	Galliano, LA
34	09/03/2011	ELSIDES EDGARDO ALVARADO-CANALES, a/k/a Elsidis Alvarado	4132	Covington, LA
35	09/03/2011	SANTOS MARTIN HERNANDEZ	935	Covington, LA
36	01/23/2012	OCTAVIO JOSUE PERDOMO, a/k/a Octavio Perdomo	2589	Kenner, LA

All in violation of Title 18, United States Code, Section 371.

COUNTS 2-13
(Aggravated Identity Theft)

A. AT ALL TIMES MATERIAL HEREIN:

1. The allegations in Paragraphs A, C, and D of Count 1 are incorporated as though fully set forth herein.

B. AGGRAVATED IDENTITY THEFT:

2. On or about each of the dates listed below, within the Eastern District of Louisiana and elsewhere, the following defendants did knowingly transfer, possess, and use the means of identification of another person without lawful authority, that is, the defendant knowingly used

the name, Social Security number, or ITIN of an actual person known to the Grand Jury, listed by his or her initials below, during and in relation to mail and wire fraud, in violation of Title 18, United States Code, Sections 1341 and 1343, as further described in the overt acts of Count 1:

<u>Count</u>	<u>Date</u>	<u>Defendant</u>	<u>Overt Act</u>	<u>Individual</u>
2	03/19/2013	JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron	7	C.N.
3	03/17/2013	JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron	8	G.O.
4	03/17/2013	JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron	8	C.B.
5	02/03/2012	JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie	9	C.B.
6	02/08/2012	JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie	10	T.W.
7	02/19/2013	JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie	12	D.M.
8	01/21/2012	JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie	13	D.V.
9	03/22/2011	JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie	14	V.G.
10	04/11/2013	JOSE LUIS GIRON OLIVA, a/k/a Jose Giron, a/k/a Jose Oliva, a/k/a Jose Luis	19	J.H.
11	04/03/2013	VICTOR NOEL ALVARADO CANALES, a/k/a Victor Alvarado	20	E.B.
12	06/04/2013	MOISES GIRON OLIVA, a/k/a Moises Giron, a/k/a Moises Oliva	22	R.B.
13	04/02/2011	OSCAR ARMANDO PERDOMO, a/k/a Oscar Perdomo, a/k/a Pacheco, a/k/a Gurgules	23	B.E.

All in violation of Title 18, United States Code, Sections 1028A and 2.

COUNTS 14-19
(Mail Fraud)

A. AT ALL TIMES MATERIAL HEREIN:

1. The allegations in Paragraph A of Count 1 are incorporated as though fully set forth herein.

B. THE SCHEME TO DEFRAUD:

2. The allegations in Paragraphs C and D of Count 1 are incorporated as though fully set forth herein.

C. THE USE OF THE MAILS:

On or about each of the dates listed below, in the Eastern District of Louisiana and elsewhere, defendants **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie,** and **JOSE BAYRON ESTRADA HERNANDEZ a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron,** together with others known and unknown to the Grand Jury, for the purpose of executing or attempting to execute the above-described scheme and artifice to defraud and deprive, knowingly caused to be delivered by mail according to the direction thereon the following matters:

<u>Count</u>	<u>Date</u>	<u>Description</u>
14	02/25/2011	United States Postal Service mailing from Spruce Pine, Alabama to Galliano, Louisiana.
15	04/13/2011	United States Postal Service mailing from Spruce Pine, Alabama to Metairie, Louisiana.
16	06/01/2012	United States Postal Service mailing from Spruce Pine, Alabama to Gretna, Louisiana.
17	03/18/2013	United States Postal Service mailing from Spruce Pine, Alabama to Galliano, Louisiana.
18	04/08/2013	United States Postal Service mailing from Spruce Pine, Alabama to Gretna, Louisiana.
19	05/09/2013	United States Postal Service mailing from Spruce Pine, Alabama to Covington, Louisiana.

All in violation of Title 18, United States Code, Section 1341.

COUNT 20
(Mail Fraud)

A. AT ALL TIMES MATERIAL HEREIN:

1. The allegations in Paragraph A of Count 1 are incorporated as though fully set forth herein.

B. THE SCHEME TO DEFRAUD:

2. The allegations in Paragraphs C and D of Count 1 are incorporated as though fully set forth herein.

C. THE USE OF THE MAILS:

On or about the date listed below, in the Eastern District of Louisiana and elsewhere, defendant **OSCAR ARMANDO PERDOMO, a/k/a Oscar Perdomo, a/k/a Pacheco, a/k/a Gurgules**, together with others known and unknown to the Grand Jury, for the purpose of executing or attempting to execute the above-described scheme and artifice to defraud and deprive, knowingly caused to be delivered by mail according to the direction thereon the following matter:

<u>Count</u>	<u>Date</u>	<u>Description</u>
20	04/29/2013	United States Postal Service mailing from Spruce Pine, Alabama to Metairie, Louisiana.

All in violation of Title 18, United States Code, Section 1341.

COUNT 21
(Conspiracy to Commit Money Laundering)

A. AT ALL TIMES MATERIAL HEREIN:

1. The allegations in Paragraphs A, C, and D of Count 1 are incorporated as though fully set forth herein.

B. THE CONSPIRACY:

2. Beginning at a time unknown to the Grand Jury, but on or about approximately January 1, 2010 and continuing through at least on or about June 4, 2013, in the Eastern District of Louisiana, and elsewhere, the defendants **JB TAX PROFESSIONAL SERVICES INC., JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron, CARLOS HUMBERTO FUENTES CORDON, a/k/a Carlos Fuentes Jr., a/k/a Carlos Cordon, OCTAVIO JOSUE PERDOMO, a/k/a Octavio Perdomo, ELBER MENDOZA-LOPEZ, a/k/a Elber Mendoza, CESAR ALEJANDRO SORIANO, a/k/a Cesar Soriano, a/k/a Cesar Alejandro, ELIECER OBED RODRIGUEZ, a/k/a Oved, a/k/a Waldemar Perez Morales, OLSEN SARAVIA-HERNANDEZ, a/k/a Olsen Adolfo Saravia Hernandez, a/k/a Olsen Saravia, ARNULFO SANTOS-MEDRADO, a/k/a Arnulfo Santos-Medrano, a/k/a Arnulfo Santos, YONI PERDOMO, a/k/a Yony Perdomo, a/k/a Johnny Perdomo, MILLER PERDOMO-ACEITUNO, a/k/a Miller Perdomo, a/k/a Miler Perdomo, ELSIDES EDGARDO ALVARADO-CANALES, a/k/a Elsides Alvarado, SANTOS MARTIN HERNANDEZ, SUSANA CARILLO MENDOZA, a/k/a Susan Mendoza, a/k/a Susana, IBIS PERDOMO, a/k/a Ibis Grisel Perdomo, JUSTINIANO PERDOMO, a/k/a Justo, JOSE LUIS GIRON OLIVA, a/k/a Jose Giron, a/k/a Jose Oliva, a/k/a Jose Luis, VICTOR NOEL ALVARADO CANALES, a/k/a Victor Alvarado, MOISES GIRON OLIVA, a/k/a Moises Giron, a/k/a Moises Oliva, and OSCAR ARMANDO PERDOMO, a/k/a Oscar Perdomo, a/k/a Pacheco, a/k/a Gurgules, together with others, both known and unknown to the Grand Jury, did knowingly, intentionally, and unlawfully combine, conspire, confederate, and agree to**

commit offenses against the United States in violation of Title 18, United States Code, Section 1956, to wit:

- a. to knowingly conduct and attempt to conduct financial transactions affecting interstate commerce, which transactions involved the proceeds of specified unlawful activity, that is, mail and wire fraud, in violation of Title 18, United States Code, Sections 1341 and 1343, knowing that the transactions were designed in whole or in part to conceal and disguise the nature, location, source, ownership, and control of the proceeds of the specified unlawful activity, and that while conducting and attempting to conduct such financial transactions, knew that the property involved in the financial transactions represented the proceeds of some form of unlawful activity, in violation of Title 18, United States Code, Section 1956(a)(1)(B)(i); and
- b. to knowingly conduct and attempt to conduct financial transactions affecting interstate commerce, which transactions involved the proceeds of specified unlawful activity, that is, mail and wire fraud, in violation of Title 18, United States Code, Sections 1341 and 1343, knowing that the transactions were designed in whole or in part to avoid a transaction reporting requirement under Federal law, and that while conducting and attempting to conduct such financial transactions, knew that the property involved in the financial transactions represented the proceeds of some form of unlawful activity, in violation of Title 18, United States Code, Section 1956(a)(1)(B)(i)(ii).

C. MANNER AND MEANS:

3. Among the manner and means by which the defendants and their co-conspirators carried out the conspiracy were the following:

4. Members of the conspiracy would and did fraudulently obtain income tax refunds, in the form of United States Treasury checks and cashier's checks, by submitting federal income tax returns to the IRS through United States Mail, interstate carriers, and wire communications traveling in interstate commerce.

5. Members of the conspiracy would and did cause certain fraudulently obtained income tax refund checks to list as the payee individuals other than themselves.

6. Members of the conspiracy would and did deposit fraudulently obtained income tax refund checks into bank accounts held in their names and the names of others.

7. Members of the conspiracy would and did structure cash withdrawals from and deposits into bank accounts.

8. Members of the conspiracy would and did convert fraudulently obtained income tax refund checks into cash by presenting these checks to check cashers who they knew would not ask for proof of the payees' identity; who would accept false, fictitious, and fraudulent forms of identification purported to belong to the payee; and who would either file CTRs with false information or not file CTRs at all.

9. Members of the conspiracy would and did wire funds from the locations outside of the Eastern District of Louisiana to locations within the Eastern District of Louisiana in furtherance of a scheme to defraud.

10. Defendants **JB TAX, JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie** and **JOSE BAYRON ESTRADA HERNANDEZ, a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron** would and did collect preparation fees from their coconspirators in the form of cash and cash-equivalent monetary instruments, which they knew to be derived in part from fraudulently obtained income tax refunds.

Defendants **JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie,** and **JOSE BAYRON ESTRADA HERNANDEZ a/k/a Jose Estrada, a/k/a Jose Hernandez, a/k/a Bayron** would and did cause cash to be deposited into bank accounts under their control and also caused large amounts of cash to be stored at 7535 Highway 22, Spruce Pine, Alabama.

All in violation of Title 18, United States Code, Section 1956(h).

NOTICE OF FRAUD FORFEITURE

1. The allegations of Counts 1 through 20 of this Second Superseding Indictment are realleged and incorporated by reference as though set forth fully herein for the purpose of alleging forfeiture to the United States of America pursuant to the provisions of Title 18, United States Code, Sections 1341, 1343 and 981(a)(1)(C), made applicable through Title 28, United States Code, Section 2461(c).

2. As a result of the offenses alleged in Counts 1 through 20, defendants, **JB TAX PROFESSIONAL SERVICES INC., JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, JOSE BAYRON ESTRADA, a/k/a Jose Estrada, a/k/a Bayron, CARLOS HUMBERTO FUENTES CORDON, a/k/a Carlos Fuentes Jr., a/k/a Carlos Cordon, JUSTINIANO PERDOMO, a/k/a Justo, JOSE LUIS GIRON OLIVA, a/k/a Jose Giron, a/k/a Jose Oliva, a/k/a Jose Luis, VICTOR NOEL ALVARADO CANALES, a/k/a Victor Alvarado, MOISES GIRON OLIVA, a/k/a Moises Giron, a/k/a Moises Oliva, and OSCAR ARMANDO PERDOMO, a/k/a Oscar Perdomo, a/k/a Pacheco, a/k/a Gurgules,** shall forfeit to the United States pursuant to Title 18, United States Code, Section 981(a)(1)(C), made applicable through Title 28, United States Code, Section 2461(c), any and all property, real or personal, which constitutes or is derived from

proceeds traceable to violations of Title 18, United States Code, Sections 1341 and 1343,
including, but not limited to:

\$18,000 in U.S. Currency seized from Listerhill Credit Union, Account Number: 899027151-50, in the names of Jacqueline J. Estrada and/or Jose B. Estrada;

\$23,941.87 in U.S. Currency seized from Listerhill Credit Union, Account Number: 899027151-00, in the names of Jacqueline J. Estrada and/or Jose B. Estrada;

\$164,164.84 in U.S. Currency seized from First Metro Bank, Account Number: 83364, in the names of Jacqueline J. Estrada and/or Jose B. Estrada, DBA, JB Tax;

\$9,262.49 in U.S. Currency seized from First Metro Bank, Account Number: 74861, in the names of Jacqueline J. Estrada and Jose B. Estrada, DBA, JB Tax Professional Services, Inc. (JB TAX);

\$18,182.94 in U.S. Currency seized from Capital Bank and Trust, Account Number: 8647-9289, in the name of Jacqueline J. Estrada;

\$18,182.94 in U.S. Currency seized from Capital Bank and Trust, Account Number: 8648-0405, in the name of Jose B. Estrada;

\$146,076.00 in U.S. Currency;

2011 Toyota Sienna Minivan, bearing Vehicle Identification Number: 5TDYK3DC0BS120352;

Property currently recorded in the name of Jacqueline Joanna Arias and described as follows: A tract of land lying and being located in the South One Half of the SW One Quarter of the NW One Quarter and the North One Half of the NW One Quarter of the SW One Quarter, all in Section 36, Township 7 South, Range 12 West, Franklin County, Alabama, more particularly described as follows, to wit: Commence at the Southeast corner of the West One Half of the NW One Quarter of the Section 36, Township 7 South, Range 12 West; thence North 86 Degrees 56' West

along the South boundary of said quarter section, 278.82 feet to a point on the westerly right of way of U.S. Highway No. 43, said point being the point of beginning of the herein described tract of land and being a point on a non-tangent curve concave to the East having a radius of 3,107.74 feet, a radial line of said curve through said point bearing South 69 Degrees 24' West; thence Northerly along said right of way curve 202.69 feet to a point, a radial line through said point bearing South 73 Degrees 08' West; thence South 49 Degrees 43' West, 292.64 feet to a point on the Northwesterly right of way of a paved public road; thence South 40 Degrees 17' East along said right of way, 12.72 feet; thence Easterly 268.73 feet along a tangent right of way curve concave to the North having a radius of 319.26 feet to point of intersection with the right of way of U.S. Highway No. 43; thence North 36 Degrees 55 minutes East along said highway right of way, 100.00 feet to a point in a non-tangent right of way highway curve concave to the East having a radius of 3,107.74 feet, a radial line of said curve through said point bearing South 68 Degrees 37' West; thence Northerly along said highway right of way curve 42.59 feet to the point of beginning. The improvements thereon bear Municipal Number: 7325 Hwy 22, Spruce Pine, Alabama.

3. If any of the property subject to forfeiture, as a result of any act or omission of the defendants:
- a. cannot be located upon the exercise of due diligence;
 - b. has been transferred or sold to, or deposited with, a third person;
 - 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 subdivided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of said defendants up to the value of the above forfeitable property.

All in violation of Title 18, United States Code, Sections 1341, 1343 and 981(a)(1)(C), made applicable through Title 28, United States Code, Section 2461(c).

NOTICE OF MONEY LAUNDERING FORFEITURE

1. The allegations of Count 21 of this Second Superseding Indictment are realleged and incorporated by reference as though set forth fully herein for the purpose of alleging forfeiture to the United States of America pursuant to the provisions of Title 18, United States Code, Section 982.

2. As a result of the offenses, alleged in Count 21, defendants, **JB TAX PROFESSIONAL SERVICES INC., JACQUELINE J. ARIAS, a/k/a Jacqueline Estrada, a/k/a Jacqueline Arias Estrada, a/k/a Jackie, JOSE BAYRON ESTRADA, a/k/a Jose Estrada, a/k/a Bayron, CARLOS HUMBERTO FUENTES CORDON, a/k/a Carlos Fuentes Jr., a/k/a Carlos Cordon, JUSTINIANO PERDOMO, a/k/a Justo, JOSE LUIS GIRON OLIVA, a/k/a Jose Giron, a/k/a Jose Oliva, a/k/a Jose Luis, VICTOR NOEL ALVARADO CANALES, a/k/a Victor Alvarado, MOISES GIRON OLIVA, a/k/a Moises Giron, a/k/a Moises Oliva, and OSCAR ARMANDO PERDOMO, a/k/a Oscar Perdomo, a/k/a Pacheco, a/k/a Gurgules**, shall forfeit to the United States all property real or personal, involved in the aforesaid offenses and all property traceable to such property which was involved in the said violations of Title 18, United States Code, Sections 1956(h) and 982, including, but not limited to:

\$18,000 in U.S. Currency seized from Listerhill Credit Union, Account Number: 899027151-50, in the names of Jacqueline J. Estrada and/or Jose B. Estrada;

\$23,941.87 in U.S. Currency seized from Listerhill Credit Union, Account Number: 899027151-00, in the names of Jacqueline J. Estrada and/or Jose B. Estrada;

\$164,164.84 in U.S. Currency seized from First Metro Bank, Account Number: 83364, in the names of Jacqueline J. Estrada and/or Jose B. Estrada, DBA, JB Tax

\$9,262.49 in U.S. Currency seized from First Metro Bank, Account Number: 74861, in the names of Jacqueline J. Estrada and Jose B. Estrada, DBA, JB Tax Professional Services, Inc. (JB TAX);

\$18,182.94 in U.S. Currency seized from Capital Bank and Trust, Account Number: 8647-9289, in the name of Jacqueline J. Estrada;

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Property currently recorded in the name of Jacqueline Joanna Arias and described as follows: A tract of land lying and being located in the South One Half of the SW One Quarter of the NW One Quarter and the North One Half of the NW One Quarter of the SW One Quarter, all in Section 36, Township 7 South, Range 12 West, Franklin County, Alabama, more particularly described as follows, to wit: Commence at the Southeast corner of the West One Half of the NW One Quarter of the Section 36, Township 7 South, Range 12 West; thence North 86 Degrees 56' West along the South boundary of said quarter section, 278.82 feet to a point on the westerly right of way of U.S. Highway No. 43, said point being the point of beginning of

the herein described tract of land and being a point on a non-tangent curve concave to the East having a radius of 3,107.74 feet, a radial line of said curve through said point bearing South 69 Degrees 24' West; thence Northerly along said right of way curve 202.69 feet to a point, a radial line through said point bearing South 73 Degrees 08' West; thence South 49 Degrees 43' West, 292.64 feet to a point on the Northwesterly right of way of a paved public road; thence South 40 Degrees 17' East along said right of way, 12.72 feet; thence Easterly 268.73 feet along a tangent right of way curve concave to the North having a radius of 319.26 feet to point of intersection with the right of way of U.S. Highway No. 43; thence North 36 Degrees 55 minutes East along said highway right of way, 100.00 feet to a point in a non-tangent right of way highway curve concave to the East having a radius of 3,107.74 feet, a radial line of said curve through said point bearing South 68 Degrees 37' West; thence Northerly along said highway right of way curve 42.59 feet to the point of beginning. The improvements thereon bear Municipal Number: 7325 Hwy 22, Spruce Pine, Alabama.

3. If any of the property described above as being subject to forfeiture, as a result of any act or omission of the defendants:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- 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 subdivided without difficulty;

it is the intent of the United States, pursuant to Title 18, United States Code, Section 982(b)(1) to seek forfeiture of any other property of said defendants up to the value of the above forfeitable property.

All in violation of Title 18, United States Code, Section 982.

A TRUE BILL

FOREPERSON'S SIGNATURE
HAS BEEN REDACTED

FOREPERSON

KENNETH ALLEN POLITE, JR.
UNITED STATES ATTORNEY



HAYDEN M. BROCKETT
KEVIN LOMBARDI
Trial Attorneys
Department of Justice, Tax Division

New Orleans, Louisiana
April 25, 2014

No 13-127

UNITED STATES DISTRICT COURT

Eastern District of Louisiana
Criminal Division

THE UNITED STATES OF AMERICA

vs.

JB Tax Professional Services Inc.
Jacqueline J. Arias
Jose Bayron Estrada Hernandez
Carlos Humberto Fuentes Cordon
Octavio Josue Perdomo
Elber Mendoza-Lopez
Cesar Alejandro Soriano
Elicer Obed Rodriguez
Olsen Saravia-Hernandez
Arnulfo Santos-Medrado
Yoni Perdomo

Miller Perdomo-Aceituno
Aurelio Montiel-Martinez
Elsides Edgardo Alvarado-Canales
Santos Martin Hernandez
Susana Carrillo Mendoza
Ibis Perdomo
Justiniano Perdomo
Jose Luis Giron Oliva
Victor Noel Alvarado Canales
Moises Giron Oliva
Oscar Armando Perdomo

INDICTMENT

SECOND SUPERSEDING INDICTMENT FOR CONSPIRACY TO DEFRAUD THE UNITED STATES AND TO COMMIT MAIL FRAUD, WIRE FRAUD, AND AGGRAVATED IDENTITY THEFT, AGGRAVATED IDENTITY THEFT, MAIL FRAUD AND CONSPIRACY TO COMMIT MONEY LAUNDERING

VIOLATIONS: 18 USC § 371
18 USC § 1341

FOREPERSON'S SIGNATURE
HAS BEEN REDACTED

_____, of April, 2014.

Clerk

Bail, \$ _____

Hayden Brockett

Hayden Brockett
Trial Attorney