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U.S. DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA

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WILLIAM W. BLEVINS  
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**FELONY**

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA**

**INDICTMENT FOR WIRE FRAUD, THEFT OF PUBLIC MONEY,  
AND AGGRAVATED IDENTITY THEFT**

**UNITED STATES OF AMERICA**

v.

**DONALD STEWART**

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\*  
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\*  
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\*

**CRIMINAL NO.**

**14-271**

**SECTION:**

**SECT. L MAG. 2**

**VIOLATIONS:**

18 U.S.C. § 641  
18 U.S.C. § 1343  
18 U.S.C. § 2  
18 U.S.C. § 1028A

The Grand Jury charges that:

**COUNTS 1-6**  
**(Theft of Public Money)**

**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. 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, signature, Social Security number, or date of birth.

3. Defendant **DONALD STEWART** resided in New Orleans, Louisiana, which is within the Eastern District of Louisiana.

\_\_\_ Fee \_\_\_\_\_  
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\_\_\_ Doc. No. \_\_\_\_\_

4. Bank of Louisiana was a financial institution with banking locations within the Eastern District of Louisiana, the deposits of which were insured by the Federal Deposit Insurance Corporation.

5. On or about the following dates, within the Eastern District of Louisiana, defendant **DONALD STEWART** opened and subsequently maintained signature authority over the following accounts at Bank of Louisiana:

<b>Date Opened</b>	<b>Name on Account</b>	<b>Account Number</b>
February 26, 2002	Donald Stewart	Account # **4466
January 9, 2004	Stewart LTD	Account # **2558
January 30, 2007	Don Dansani LTD	Account # **5044
June 1, 2007	Don Dansani LTD	Account # **0557

6. On or about November 17, 2001, defendant **DONALD STEWART** applied for an Electronic Filing Identification Number ("EFIN") from the IRS. From approximately 2001 through 2008, defendant **DONALD STEWART** acted as a tax return preparer under the business names Stewart's Tax Service and Stewart LTD, using EFIN \*\*5866 to file tax returns electronically with the IRS. On or about May 8, 2008, EFIN \*\*5866 was suspended by the IRS.

7. From a time unknown to the Grand Jury, but from at least January 28, 2011 and continuing through at least February 8, 2012, defendant **DONALD STEWART** caused federal and state tax refunds in the names of others to be electronically deposited into accounts under his control at Bank of Louisiana. Defendant **DONALD STEWART** then wrote checks drawn on these accounts and cashed them at Bank of Louisiana. During this time, the accounts at Bank of Louisiana controlled by defendant **DONALD STEWART** received electronic deposits of federal tax refunds totaling approximately \$37,809.

8. From a time unknown to the Grand Jury, but from at least September 21, 2011, through at least April 25, 2012, defendant **DONALD STEWART** caused tax refunds, in the form of U.S. Treasury checks made payable to others, to be cashed at Bank of Louisiana or deposited into accounts at Bank of Louisiana under his control. During this time, defendant **DONALD STEWART** caused U.S. Treasury checks totaling approximately \$539,393 to be cashed or deposited into accounts under his control at Bank of Louisiana.

**B. THE OFFENSE OF THEFT OF PUBLIC MONEY:**

9. On or about the date listed below for each count, within the Eastern District of Louisiana, defendant **DONALD STEWART**, aided and abetted by others known and unknown to the Grand Jury, willfully and knowingly did steal, purloin, and convert to his own use and the use of others, money of the United States, namely, funds administered by the Department of the Treasury in the form of a federal tax refund in the taxpayer name, approximate amount, and method of payments listed below for each count, which funds the defendant knew that he and others were not entitled to receive:

<u>Count</u>	<u>Date</u>	<u>Taxpayer</u>	<u>Method of Payment</u>
One	February 18, 2011	L.H.	Electronic fund transfer of \$5,915 deposited into Bank of Louisiana Account # **2558
Two	May 2, 2011	S.Y.	Electronic fund transfer of \$2,629 deposited into Bank of Louisiana Account # **2558
Three	February 9, 2012	J.C.	U.S. Treasury check with face value of \$5,337
Four	April 4, 2012	E.H.	U.S. Treasury check with face value of \$7,507
Five	April 16, 2012	F.F.	U.S. Treasury check with face value of \$6,679
Six	April 18, 2012	M.W.	U.S. Treasury check with face value of \$9,480

All in violation of Title 18, United States Code, Sections 641 and 2.

**COUNTS 7-8**  
**(Wire Fraud)**

**A. AT ALL TIMES MATERIAL HEREIN:**

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

**B. THE SCHEME TO DEFRAUD:**

2. Beginning at a time unknown to the Grand Jury but from at least January 1, 2011, and continuing through the date of this Indictment, in the Eastern District of Louisiana and elsewhere, defendant **DONALD STEWART** did knowingly devise, and intend to devise, a scheme and artifice to defraud and to obtain money and property by means of false pretenses, promises, and representations.

3. It was part of the scheme and artifice to defraud that defendant **DONALD STEWART** obtained the means of identification of individuals, including their names and Social Security numbers.

4. It was further part of the scheme and artifice to defraud that defendant **DONALD STEWART** used the means of identification to electronically file false federal income tax returns with the IRS that claimed income tax refunds.

5. It was further part of the scheme and artifice to defraud that defendant **DONALD STEWART** directed the income tax refunds to be electronically transferred into bank accounts under his control at the Bank of Louisiana.

6. It was further part of the scheme and artifice to defraud that defendant **DONALD STEWART** withdrew the proceeds of the fraudulently obtained income tax refunds from bank accounts under his control.

**C. THE USE OF THE WIRES:**

7. On or about each of the dates set forth below, in the Eastern District of Louisiana and elsewhere, defendant **DONALD STEWART**, for the purpose of executing and attempting to execute the scheme and artifice to defraud described above, did transmit and cause to be transmitted, by means of wire communications in interstate commerce, certain writings, signs, and signals, specifically the electronically filed tax returns, which were sent via interstate wire communications from Louisiana to other states, that are identified below by the taxpayer's initials, refund claimed, and city and state listed on the return:

<b>COUNT</b>	<b>Date of Filing</b>	<b>Taxpayer</b>	<b>Refund Claimed</b>	<b>City and State</b>
Seven	February 9, 2011	L.H.	\$2,629	New Orleans, Louisiana
Eight	April 22, 2011	S.Y.	\$5,195	New Orleans, Louisiana

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

**COUNTS 9-12**  
**(Aggravated Identity Theft)**

**A. AT ALL TIMES MATERIAL HEREIN:**

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

**B. THE OFFENSE OF AGGRAVATED IDENTITY THEFT:**

2. On or about each of date listed below, within the Eastern District of Louisiana and elsewhere, the defendant, **DONALD STEWART**, did knowingly transfer, possess, and use, without lawful authority, the means of identification of another person during and in relation to the offense in this Indictment described as a Related Count, to wit, theft of public money in violation of 18 U.S.C. § 641, knowing that the means of identification belonged to another actual person, identified by the initials listed below:

<b>Count</b>	<b>Date</b>	<b>Related Count</b>	<b>Individual</b>
Nine	February 9, 2012	Three	J.C.
Ten	April 4, 2012	Four	E.H.
Eleven	April 16, 2012	Five	F.F.
Twelve	April 18, 2012	Six	M.W.

All in violation of Title 18, United States Code, Section 1028A.

**COUNTS 13-14**  
**(Aggravated Identity Theft)**

**A. AT ALL TIMES MATERIAL HEREIN:**

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

**B. THE OFFENSE OF AGGRAVATED IDENTITY THEFT:**

2. On or about each of date listed below, within the Eastern District of Louisiana and elsewhere, the defendant, **DONALD STEWART**, did knowingly transfer, possess, and use, without lawful authority, the means of identification of another person during and in relation to the offense in this Indictment described as a Related Count, to wit, wire fraud in violation of 18 U.S.C. § 1343, knowing that the means of identification belonged to another actual person, identified by the initials listed below:

<b>Count</b>	<b>Date</b>	<b>Related Count</b>	<b>Individual</b>
Thirteen	February 9, 2011	Seven	L.H.
Fourteen	April 22, 2011	Eight	S.Y.

All in violation of Title 18, United States Code, Section 1028A.

**NOTICE OF FRAUD FORFEITURE**

1. The allegations of Counts 1 through 8 of this 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 641, 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 8, defendant, **DONALD STEWART**, 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 641 and 1343.

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 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 641, 1343 and 981(a)(1)(C),  
made applicable through Title 28, United States Code, Section 2461(c).

A TRUE BILL:



FOREPERSON

KENNETH ALLEN POLITE, JR.  
UNITED STATES ATTORNEY

Handwritten signature of Hayden M. Brockett in cursive.

HAYDEN M. BROCKETT  
Trial Attorney  
Department of Justice, Tax Division

Handwritten signature of Carter K. D. Guice, Jr. in cursive.

CARTER K. D. GUICE, Jr.  
Assistant United States Attorney  
Louisiana Bar Roll Number 16771

New Orleans, Louisiana  
December 4, 2014

No. \_\_\_\_\_

**UNITED STATES DISTRICT COURT**

\_\_\_\_\_ Eastern District of Louisiana  
\_\_\_\_\_ Criminal Division

**THE UNITED STATES OF AMERICA**

vs.

**DONALD STEWART**

**INDICTMENT**

**WIRE FRAUD, THEFT OF PUBLIC MONEY,  
AGGRAVATED IDENTITY THEFT**

**VIOLATIONS: 18 USC § 641  
18 USC § 1343  
18 USC § 2  
18 USC § 1028A**

A true bill  
\_\_\_\_\_

Filed in open court this \_\_\_\_\_ day, of  
A.D. 2014.

\_\_\_\_\_ Clerk  
Bail, \$ \_\_\_\_\_

\_\_\_\_\_  
Hayden M. Brockett  
Trial Attorney