

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	CRIMINAL NO.
v.	:	DATE FILED
MARC CELESTIN	:	VIOLATIONS:
a.k.a Marc Celestion	:	18 U.S.C. § 1343 (wire fraud - 8 counts)
a.k.a. Mark Celestin	:	18 U.S.C. § 287 (false claims – 8 counts)
	:	18 U.S.C. § 2 (aiding and abetting)
	:	Notice of forfeiture

INDICTMENT

COUNTS ONE THROUGH EIGHT

THE GRAND JURY CHARGES THAT:

At all times material to this Indictment:

1. The Internal Revenue Service (IRS) was an agency of the United States Department of the Treasury, responsible for administering and enforcing the tax laws of the United States.
2. The tax laws of the United States required every citizen and resident of the United States who received gross income in excess of the minimum filing amount established by law for a particular tax year to annually make a federal individual income tax return for that tax year, and to file such a tax return with the IRS.
3. Upon receipt of a filed tax return showing that a refund is due to a particular taxpayer, the IRS typically issued a refund to the taxpayer payable by the United States Treasury. As directed by the particular taxpayer, the IRS mailed the refund check to the address listed on the tax return filed with the IRS or electronically deposited the refund to an account of the taxpayer's choosing via "direct deposit."

4. The Earned Income Tax Credit was a refundable tax credit that was available to certain low-income individuals who earned income and met adjusted gross income limitations.

5. The American Opportunity Credit was a refundable tax credit for students attending qualified educational institutions.

THE SCHEME

6. From in or about January 2011 through in or about May 2012, defendant

MARC CELESTIN

devised, and solicited, aided, and abetted a scheme to defraud and to obtain money and property by means of false and fraudulent pretenses, representations, and promises.

MANNER AND MEANS

7. It was part of the scheme that defendant MARC CELESTIN would:

- a. obtain the names and personal identification information, including Social Security numbers, of people without the knowledge of those people;
- b. prepare or cause to be prepared income tax returns purportedly on behalf of the taxpayers;
- c. fabricate the amount and source of income reported on the tax returns;
- d. fabricate the basis and amount of refunds due to the taxpayer, including refunds based on the Earned Income Tax Credit and the refundable education credit.
- e. file the false income tax returns via the Internet;
- f. direct that the refund be direct deposited to Philadelphia bank

accounts opened and controlled by defendant MARC CELESTIN at Wells Fargo Bank (formerly Wachovia Bank) in an account ending in 7579, and at Citizens Bank in account ending in 6564, 5799, and 6019.

8. Between in or about January 2011 and in or about May 2012, as a result of his fraudulent scheme, defendant MARC CELESTIN defrauded the United States of approximately \$21,000.

THE WIRE TRANSFERS

9. On or about each of the dates below, in the Eastern District of Pennsylvania and elsewhere, defendant

MARC CELESTIN,

for the purpose of executing the scheme described above, and attempting to do so, solicited, and aided, and abetted others in causing to be transmitted in interstate commerce the following federal tax refund checks, in the name of the persons whose identities were stolen and whose initials are indicated below, from the United States Treasury to bank accounts controlled by defendant MARC CELESTIN, as described below:

<u>COUNT</u>	<u>DATE</u>	<u>AMOUNT</u>	<u>TAX PAYER</u>	<u>BANK IN PA</u>	<u>WIRED FROM</u>
1	4/11/12	\$1,464	C.B.	Citizens Bank	Mount Vernon, Kentucky
2	3/22/12	\$1,464	K.H.	Citizens Bank	Mount Vernon, Kentucky
3	4/11/12	\$1,000	D.B.	Citizens Bank	Mount Vernon, Kentucky
4	4/04/12	\$1,464	G.D.	Citizens Bank	Mount Vernon, Kentucky

5	2/04/11	\$4,450	J.M.	Wells Fargo (Wachovia)	San Francisco, California
6	5/06/11	\$6,450	H.N.	Citizens Bank	Mount Vernon, Kentucky
7	1/28/11	\$3,450	H.D.	Wells Fargo (Wachovia)	San Francisco, California
8	3/18/11	\$1,857	V.Z.	Citizens Bank	Mount Vernon, Kentucky

All in violation of Title 18, United States Code, Sections 1343 and 2.

COUNTS NINE THROUGH SIXTEEN

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1 through 9 of Counts One through Eight are incorporated here.
2. On or about the dates listed in the chart below, in the Eastern District of Pennsylvania and elsewhere, defendant

MARC CELESTIN

knowingly made and presented, and caused to be made and presented, to the IRS, an agency of the Department of the Treasury, claims against the United States for payment, which he knew to be false, fictitious, or fraudulent, by preparing and causing to be prepared, and filing and causing to be filed, what purported to be federal income tax returns for tax years 2010 and 2011, for the individuals whose initials are set forth below, wherein claims for tax refunds for the amounts listed below were made, with knowledge that such claims were false, fictitious, or fraudulent.

<u>COUNT</u>	<u>DATE</u>	<u>AMOUNT</u>	<u>TAX PAYER</u>	<u>BANK IN PA</u>	<u>WIRED FROM</u>
9	4/11/12	\$1,464	C.B.	Citizens Bank	Mount Vernon, Kentucky
10	3/22/12	\$1,464	K.H.	Citizens Bank	Mount Vernon, Kentucky
11	4/11/12	\$1,000	D.B.	Citizens Bank	Mount Vernon, Kentucky
12	4/04/12	\$1,464	G.D.	Citizens Bank	Mount Vernon, Kentucky
13	2/04/11	\$4,450	J.M.	Wells Fargo (Wachovia)	San Francisco, California
14	5/06/11	\$6,450	H.N.	Citizens Bank	Mount Vernon, Kentucky

15	1/28/11	\$3,450	H.D.	Wells Fargo (Wachovia)	San Francisco, California
16	3/18/11	\$1,857	V.Z.	Citizens Bank	Mount Vernon, Kentucky

All in violation of Title 18, United States Code, Section 287.

NOTICE OF FORFEITURE

THE GRAND JURY FURTHER CHARGES THAT:

1. As a result of the violations of Title 18, United States Code, Section 1343, set forth in this indictment, defendant

MARC CELESTIN

shall forfeit to the United States of America any property, real or personal, that constitutes or is derived from proceeds traceable to the commission of such offenses, including, but not limited to the sum of approximately \$21,599.

2. 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,

it is the intent of the United States of America, pursuant to Title 18, United States Code, Section 981(a)(1)(C), Title 28, United States Code, Section 2461(c), incorporating Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of the defendant up to the value of the property subject to forfeiture.

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

A TRUE BILL:

GRAND JURY FOREPERSON

Peter F Schuck for

**ZANE DAVID MEMEGER
UNITED STATES ATTORNEY**