

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT

BY:  COMPLAINT  INFORMATION  INDICTMENT  SUPERSEDING

OFFENSE CHARGED

18 U.S.C. § 1343 - Wire Fraud  
18 U.S.C. § 1028A(a)(1) and (c)(5) - Aggravated Identity Theft

Petty  
 Minor  
 Misdemeanor  
 Felony

PENALTY:

18 U.S.C. § 1343 - 20 years prison, \$250,000 fine, 5 years supervised release, \$100 assessment; 18 U.S.C. § 1028A - 2 years prison, consecutive to underlying offense, \$250,000 fine, 2 years supervised release, \$100 assessment

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

person is awaiting trial in another Federal or State Court, give name of court

this person/proceeding is transferred from another district per (circle one) FRCP 20, 21 or 40. Show District

this is a reprobation of charges previously dismissed which were dismissed on motion of:

U.S. Att'y  Defense

this prosecution relates to a pending case involving this same defendant

prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

SHOW DOCKET NO.

MAGISTRATE CASE NO.

Name and Office of Person Furnishing Information on THIS FORM

MELINDA HAAG  
 U.S. Att'y  Other U.S. Agency

Name of Asst. U.S. Att'y (if assigned) THOMAS MOORE, AUSA, Chief Tax Division

Name of District Court, and/or Judge/Magistrate Location

NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

DEFENDANT - U.S.

SEAN LUCAS L. COWGILL

DISTRICT COURT NUMBER

CR 13 482

DEFENDANT

IS NOT IN CUSTODY

- 1)  Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges
- 2)  Is a Fugitive
- 3)  Is on Bail or Release from (show District)

IS IN CUSTODY

- 4)  On this charge
  - 5)  On another conviction
  - 6)  Awaiting trial on other charges
- If answer to (6) is "Yes", show name of institution

Has detainer been filed?  Yes  No

If "Yes" give date filed

DATE OF ARREST Month/Day/Year

Or... if Arresting Agency & Warrant were not

DATE TRANSFERRED TO U.S. CUSTODY Month/Day/Year

This report amends AO 257 previously submitted

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:

SUMMONS  NO PROCESS\*  WARRANT Bail Amount: \_\_\_\_\_

If Summons, complete following:

Arraignment  Initial Appearance

Defendant Address: \_\_\_\_\_

\*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: \_\_\_\_\_

Before Judge: \_\_\_\_\_

Comments:

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT

BY:  COMPLAINT  INFORMATION  INDICTMENT  SUPERSEDING

OFFENSE CHARGED

18 U.S.C. § 1343 - Wire Fraud
18 U.S.C. § 1028A(a)(1) and (c)(5) - Aggravated Identity Theft

Petty
 Minor
 Misdemeanor
 Felony

PENALTY:

18 U.S.C. § 1343 - 20 years prison, \$250,000 fine, 5 years supervised release, \$100 assessment; 18 U.S.C. § 1028A - 2 years prison, consecutive to underlying felony, \$250,000 fine, 2 years supervised release, \$100 assessment

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

person is awaiting trial in another Federal or State Court, give name of court

this person/proceeding is transferred from another district per (circle one) FRCP 20, 21 or 40. Show District

this is a re prosecution of charges previously dismissed which were dismissed on motion of:

U.S. Atty  Defense

this prosecution relates to a pending case involving this same defendant

prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

SHOW DOCKET NO.

MAGISTRATE CASE NO.

Name and Office of Person Furnishing Information on THIS FORM

U.S. Atty  Other U.S. Agency

Name of Asst. U.S. Atty (if assigned) THOMAS MOORE, AUSA, Chief Tax Division

Name of District Court, and/or Judge/Magistrate Location
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION 11:36

DEFENDANT - U.S.

JUANCHO T. ANDRES

DISTRICT COURT NUMBER

13 482

YGR

DEFENDANT

IS NOT IN CUSTODY

- 1)  Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges
2)  Is a Fugitive
3)  Is on Bail or Release from (show District)

IS IN CUSTODY

- 4)  On this charge
5)  On another conviction
6)  Awaiting trial on other charges }  Fed'l  State
If answer to (6) is "Yes", show name of institution

Has detainer been filed?  Yes  No } If "Yes" give date filed

DATE OF ARREST Month/Day/Year

Or... if Arresting Agency & Warrant were not Month/Day/Year

DATE TRANSFERRED TO U.S. CUSTODY

This report amends AO 257 previously submitted

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:

SUMMONS  NO PROCESS\*  WARRANT Bail Amount:

If Summons, complete following:

Arraignment  Initial Appearance

Defendant Address:

\*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time:

Before Judge:

Comments:

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT

BY:  COMPLAINT  INFORMATION  INDICTMENT  SUPERSEDING

OFFENSE CHARGED

18 U.S.C. § 1343 - Wire Fraud  
18 U.S.C. § 1028A(a)(1) and (c)(5) - Aggravated Identity Theft

Petty  
 Minor  
 Misdemeanor  
 Felony

PENALTY:

18 U.S.C. § 1343 - 20 years prison, \$250,000 fine, 5 years supervised release, \$100 assessment; 18 U.S.C. § 1028A - 2 years prison, consecutive to underlying felony, \$250,000 fine, 2 years supervised release, \$100 assessment

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

person is awaiting trial in another Federal or State Court, give name of court

this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District

this is a re prosecution of charges previously dismissed which were dismissed on motion of:

U.S. Att'y  Defense

this prosecution relates to a pending case involving this same defendant

prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

SHOW DOCKET NO.

MAGISTRATE CASE NO.

Name and Office of Person Furnishing Information on THIS FORM

U.S. Att'y  Other U.S. Agency

Name of Asst. U.S. Att'y (if assigned) THOMAS MOORE, AUSA, Chief Tax Division

Name of District Court, and/or Judge/Magistrate Location  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

DEFENDANT - U.S.

2013 JUL 23 A 11:36

GUADALUPE NIEVES, JR.

DISTRICT COURT NUMBER

CR 13 482

DEFENDANT

IS NOT IN CUSTODY

- 1)  Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges
2)  Is a Fugitive
3)  Is on Bail or Release from (show District)

IS IN CUSTODY

- 4)  On this charge
5)  On another conviction
6)  Awaiting trial on other charges }  Fed'l  State
If answer to (6) is "Yes", show name of institution

Has detainer been filed?  Yes  No

If "Yes" give date filed

DATE OF ARREST

Month/Day/Year

Or... if Arresting Agency & Warrant were not

Month/Day/Year

DATE TRANSFERRED TO U.S. CUSTODY

This report amends AO 257 previously submitted

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:

SUMMONS  NO PROCESS\*  WARRANT Bail Amount:

If Summons, complete following:

Arraignment  Initial Appearance

Defendant Address:

\*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time:

Before Judge:

Comments:

1 MELINDA HAAG (CABN 132612)  
2 United States Attorney

FILED

2013 JUL 23 A 11: 36

RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

**UNDERSEAL**

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

YGR

UNITED STATES OF AMERICA,

Plaintiff,

v.

SEAN LUCAS COWGILL, JUANCHO  
TANGO ANDRES, and GUADALUPE  
NIEVES, JR.,

Defendants.

**CR No. 13 482**

VIOLATIONS: 18 U.S.C. § 1343 -  
Wire Fraud; 18 U.S.C. §§ 1028A(a)(1)  
and (c)(5) - Aggravated Identity Theft

(OAKLAND VENUE)

INDICTMENT

The Grand Jury charges:

At all times relevant to this Indictment:

Introductory Allegations

1. The Earned Income Credit, Education Credit, and the Making Work Pay Credit were refundable federal income tax credits that reduced the amount of federal tax owed, and could result in a refund check when the credits exceeded the amount of taxes owed.

2. The electronically filed federal income tax returns identified below were electronically transmitted from California to the Internal Revenue Service's transmission centers located in either Memphis, Tennessee or in Martinsburg, West Virginia.

///

INDICTMENT

1 COUNTS ONE THROUGH THREE: (18 U.S.C. §1343 - Wire Fraud)

2 3 Paragraphs 1 and 2 are re-alleged and incorporated by reference as though fully  
3 set forth herein.

4 4. From on or about May 27, 2011, to on or about February 24, 2012, within the  
5 Northern District of California and elsewhere, the defendant,

6 SEAN LUCAS COWGILL,

7 having knowingly and intentionally devised and intending to devise a scheme and artifice to  
8 defraud the United States, and to obtain money by means of materially false and fraudulent  
9 pretenses, representations, and promises, to wit filing false tax returns claiming refund payments.

10 5. COWGILL created an identification information form ("ID-Doc") which included  
11 questions requiring personal information, such as name, income, birthday, Social Security  
12 number, number of dependents, expenses, and type of work.

13 6. COWGILL trained and used recruiters to convince people to complete the ID-Doc  
14 in order to determine if they were eligible for a stimulus program sponsored by President Obama.

15 7. COWGILL used ID-Docs to prepare and electronically file and cause to be filed  
16 false federal individual income tax returns, claiming fraudulent tax credits, and claiming  
17 fraudulent tax refunds in the names of real people.

18 8. COWGILL directed that the refunds be paid in a manner that enabled him to  
19 exercise dominion and control over the fraudulently obtained refunds.

20 9. COWGILL paid recruiters \$50 to \$100 for each completed ID-Doc that resulted in  
21 a tax refund.

22 The Wire Communications

23 10. On or about the dates listed below, for the purpose of executing the scheme  
24 described above, COWGILL transmitted and caused to be transmitted by means of wire  
25 communication in interstate commerce the signals described below:

26 //

27 //

28 //

Count	Date	Wire Communication
1	06/18/2011	Electronically filed 2010 Form 1040 in the name of P.M. claiming a \$857 tax refund
2	08/03/2011	Electronically filed 2010 Form 1040 in the name of L.A. claiming a \$857 tax refund
3	08/09/2011	Electronically filed 2010 Form 1040 in the name of E.B. claiming a \$857 tax refund

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

COUNTS FOUR THROUGH THIRTEEN: (18 U.S.C. §1343 - Wire Fraud)

11. Paragraphs 1 and 2 are re-alleged and incorporated by reference as though fully set forth herein.

12. From on or about September 17, 2011, to on or about February 24, 2012, within the Northern District of California and elsewhere, the defendants,

SEAN LUCAS COWGILL, JUANCHO TANGO ANDRES,  
and GUADALUPE NIEVES, JR.,

having knowingly and intentionally devised and intending to devise a scheme and artifice to defraud the United States, and to obtain money by means of materially false and fraudulent pretenses, representations, and promises, caused to be transmitted by means of wire communication in interstate commerce, signals, and writings, to wit filing false tax returns claiming refund payments.

The Scheme And Artifice To Defraud

13. COWGILL taught ANDRES and NIEVES to use identifying information from real individuals who completed ID-Docs to prepare false federal income tax returns claiming tax credits and refunds.

14. COWGILL taught ANDRES and NIEVES how to direct the refunds be paid in a manner that enabled defendants COWGILL, ANDRES, and NIEVES to exercise dominion and control over the fraudulently obtained refunds.

15. ANDRES and NIEVES obtained and used recruiters to use ID-Doc to obtain the means of identification of individuals, including names, birth dates, and Social Security numbers

1 and paid the recruiters \$50 to \$100 for each completed ID-Doc that resulted in a tax refund.

2 16. ANDRES used the means of identification of actual persons to prepare and  
3 electronically file and cause to be filed false federal individual income tax returns, claiming  
4 fraudulent tax credits, and claiming fraudulent tax refunds.

5 17. ANDRES directed that the refunds be paid in a manner that enabled the  
6 defendants to exercise dominion and control over the fraudulently obtained refunds.

7 18. ANDRES and NIEVES paid COWGILL a \$50 "franchise fee" for each tax refund  
8 that resulted from a filed fraudulent tax return.

9 The Wire Communications

10 19. On or about the dates listed below, for the purpose of executing the scheme  
11 described above, the defendants COWGILL, ANDRES, and NIEVES transmitted and caused to  
12 be transmitted by means of wire communication in interstate commerce the signals described  
13 below:

Count	Date	Wire Communication
4	09/24/2011	Electronically filed 2010 Form 1040 in the name of R.B. claiming a \$1,857 tax refund
5	09/26/2011	Electronically filed 2010 Form 1040 in the name of S.M. claiming a \$1,857 tax refund
6	10/16/2011	Electronically filed 2010 Form 1040 in the name of D.M. claiming a \$1,857 tax refund
7	10/17/2011	Electronically filed 2010 Form 1040 in the name of H.M. claiming a \$1,400 tax refund
8	10/17/2011	Electronically filed 2010 Form 1040 in the name of C.M. claiming a \$1,400 tax refund
9	09/23/2011	Electronically filed 2010 Form 1040 in the name of D.S. claiming a \$1,857 tax refund
10	10/12/2011	Electronically filed 2010 Form 1040 in the name of A.D.W. claiming a \$1,857 tax refund
11	09/18/2011	Electronically filed 2010 Form 1040 in the of A.W. claiming a \$1857 tax refund
12	09/18/2011	Electronically filed 2010 Form 1040 in the name of L.W. claiming a \$1,857
13	10/12/2011	Electronically filed 2010 Form 1040 in the name of M.W. claiming a \$1,857 tax refund

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

2 COUNTS FOURTEEN THROUGH SIXTEEN: (18 U.S.C. §1028A(a)(1) and (c)(5) -  
3 Aggravated Identity Theft)

4 19. On or about the dates identified below, within the Northern District of California,  
5 the defendant,

6 SEAN LUCAS COWGILL,

7 during and in relation to a felony violation of Title 18, United States Code Section 1343,  
8 knowingly transferred, possessed and used without lawful authority a means of identification  
9 of another person during and in relation to the offenses in this Indictment identified as related  
10 counts below, that is, he knowingly transferred, possessed and used the names and Social  
11 Security numbers of actual persons, listed by their initials below, to commit wire fraud by  
12 attempting to obtain the fraudulent income tax refunds identified below:

13

COUNT	DATE OF OFFENSE	INDIVIDUAL	RELATED COUNT
14 14	06/18/2011	P.M.	Ct. 1
15 15	09/24/2011	R.B.	Ct. 4
16 16	09/26/2011	S.M.	Ct. 5

17

18

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

20 COUNTS SEVENTEEN THROUGH TWENTY- THREE: (18 U.S.C. §1028A(a)(1) and (c)(5) -  
21 Aggravated Identity Theft)

22 20. On or about the dates identified below, within the Northern District of California,  
23 the defendant,

24 JUANCHO TANGO ANDRES,

25 during and in relation to a felony violation of Title 18, United States Code Section 1343,  
26 knowingly transferred, possessed and used without lawful authority a means of identification  
27 of another person during and in relation to the offenses in this Indictment identified as related  
28 counts below, that is, he knowingly transferred, possessed and used the names and Social

1 Security numbers of actual persons, listed by their initials below, to commit wire fraud by  
2 attempting to obtain the fraudulent income tax refunds identified below:  
3

COUNT	DATE OF OFFENSE	INDIVIDUAL	RELATED COUNT
17	10/16/2011	D.M.	Ct. 6
18	10/17/2011	H.M.	Ct. 7
19	10/17/2011	C.M.	Ct. 8
20	09/23/2011	D.S.	Ct. 9
21	10/12/2011	A.D.W.	Ct. 10
22	09/18/2011	A.W.	Ct. 11
23	09/18/2011	L.W.	Ct. 12
24	10/12/2011	M.W.	Ct. 13

12  
13 Each in violation of Title 18, United States Code Sections 1028A(a)(1) and (c)(5).

14 COUNT TWENTY-FIVE: (18 U.S.C. §1028A(a)(1) and (c)(5) - Aggravated Identity Theft)

15 21. On or about August 9, 2011, within the Northern District of California, the  
16 defendant,

17 GUADALUPE NIEVES, JR.,

18 during and in relation to a felony violation of Title 18, United States Code Section 1343,  
19 knowingly transferred, possessed and used without lawful authority a means of identification  
20 of another person during and in relation to the offense described in Count 3 in this Indictment,  
21 that is, he knowingly transferred, possessed and used the name and Social Security number of an  
22 actual person, E.B., to commit wire fraud by attempting to obtain the fraudulent income tax  
23 refund identified in Count 3 of this Indictment.

24 //

25 //

26 //

27 //

28 //

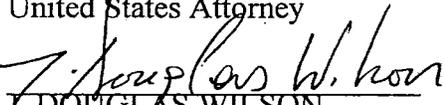
1 All in violation of Title 18, United States Code Sections 1028A(a)(1) and (c)(5).

2 A True Bill

3 DATED: 7-29-2013

4   
FOREPERSON

5 MELINDA HAAG  
United States Attorney

6   
7 J. DOUGLAS WILSON  
Chief, Criminal Division

8 Approved as to Form

9   
10 THOMAS MOORE  
11 Assistant United States Attorney  
Chief, Tax Division