

Entered  
3/13/14

Submit by Email

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

BY:  COMPLAINT  INFORMATION  INDICTMENT  
 SUPERSEDING

**OFFENSE CHARGED**

18 U.S.C. § 286 - Conspiracy to File False Claims  
18 U.S.C. § 287 - False Claims  
18 U.S.C. § 1028(a)(7) - Identity Fraud

Petty  
 Minor  
 Misdemeanor  
 Felony

**PENALTY:**

18 U.S.C. § 286 - 10 yrs prison, \$250k fine, 3 yrs superv. release, \$100 assess.; 18 U.S.C. § 287 - 5 yrs prison, \$250k fine, 3 yrs superv. release, \$100 assess.; 18 U.S.C. § 1028(a)(7) - 2 yrs prison, \$250k fine, 2 yrs superv. rel., \$100 assess.

**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

**SEALED BY COURT ORDER**

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.

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

**FILED**

MAR 13 2014

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

DEFENDANT - U.S.

PAUL LAMONT LEE

DISTRICT COURT NUMBER

**CR 14 131**

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

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: \_\_\_\_\_

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SEALED BY COURT ORDER

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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.

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

DEFENDANT - U.S.

AKYSHA ROCKWELL

DISTRICT COURT NUMBER

CR 14 131

FILED  
MAR 13 2014  
RICHARD W. WIEKING  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

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IS IN CUSTODY

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Month/Day/Year

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

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

Comments: \_\_\_\_\_

**United States District Court**

FOR THE  
NORTHERN DISTRICT OF CALIFORNIA

VENUE: OAKLAND

FILED  
MAR 13 10 2 14  
Clerk

UNITED STATES OF AMERICA,  
v.

**JST**

**CR 14 131**

PAUL LAMONT LEE and  
AKYSHA ROCKWELL

**SEALED  
BY COURT ORDER**

DEFENDANT(S).

**INDICTMENT**

18 U.S.C. § 286 – Conspiracy to File False Claims  
18 U.S.C. § 287 – False Claims  
18 U.S.C. § 1028(a)(7) - Identity Fraud

A true bill.

*Nancy J. Peterson*  
Foreman

Filed in open court this 13<sup>th</sup> day of

*March 2014*  
*Judy Jare*  
Clerk

Bail, \$ no bail arrest warrants as to  
both defendants.

**Nathanael Cousins**  
United States Magistrate Judge

1 MELINDA HAAG (CABN 132612)  
2 United States Attorney

FILED  
MAR 13 P 2:14  
*[Signature]*

3  
4  
5  
6 **SEALED  
BY COURT ORDER**

7  
8 UNITED STATES DISTRICT COURT  
9 NORTHERN DISTRICT OF CALIFORNIA

10 OAKLAND DIVISION

11 **CR 14 131**

**JUST**

12 UNITED STATES OF AMERICA,  
13 Plaintiff,

14 v.

15 PAUL LAMONT LEE AND AKYSHA  
16 ROCKWELL,  
17 Defendants.

) CASE NO.  
)  
) VIOLATIONS: 18 U.S.C. § 286 – Conspiracy  
) to File False Claims; 18 U.S.C. § 287 – False  
) Claims; 18 U.S.C. § 1028(a)(7) - Identity  
) Fraud  
) OAKLAND VENUE  
)  
)

18 **I N D I C T M E N T**

19 The Grand Jury Charges:

20 **INTRODUCTORY ALLEGATIONS**

21 1. PAUL LAMONT LEE (hereinafter LEE) resided at 2701 64th Avenue, Apartment 202,  
22 in Oakland, California.

23 2. AKYSHA ROCKWELL (hereinafter ROCKWELL) resided at 650 66th Street in  
24 Oakland, California.

25 3. A "means of identification" includes any name or number that may be used, alone or in  
26 conjunction with other information, to identify a specific individual, including a name, Social Security  
27 number, or date of birth.

28 //



1 11. To accomplish the objects of this scheme, defendants LEE and ROCKWELL obtained  
2 the means of identification regarding individuals in whose names fraudulent federal income tax returns  
3 were filed. Defendants LEE and ROCKWELL created, in the names and Social Security numbers of  
4 these individuals, false income tax returns. Defendants LEE and ROCKWELL electronically filed with  
5 the IRS false and fraudulent tax returns claiming refunds derived from tax credits, including the Earned  
6 Income Credit, the Additional Child Tax Credit, and the American Opportunity Credit.

7 All in violation of Title 18, United States Code Section 286.

8 COUNTS TWO THROUGH FOURTEEN: (18 U.S.C. § 287 – False Claims)

9 12. On or about the dates set forth below, in the Northern District of California, defendant,  
10 PAUL LAMONT LEE,  
11 made and presented to the United States Treasury Department claims against the United States for  
12 payment, which claims he knew to be false, by preparing or causing to be prepared 2011 U.S.  
13 Individual Income Tax Returns, Form 1040A, for the taxpayers identified by initials set forth below,  
14 which were presented to the United States Treasury Department, through the IRS, wherein he claimed  
15 refund of taxes knowing such claims to be false.

COUNT	DATE OF FILING	TAXPAYER	MATERIALLY FALSE INFORMATION ON FORM 1040A RETURNS
2	1/15/2012	K. O.	Wages, Line 7 Earned Income Tax Credit, Line 38A American Opportunity Credit – Form 1040A, Line 40
3	2/13/2012	R. M.	Wages, Line 7 American Opportunity Credit, Line 40
4	3/01/2012	V. R.	Wages, Line 7 Earned Income Tax Credit, Line 38a Additional Child Tax Credit, Line 39
5	3/10/2012	D. S.	Wages, Line 7 Earned Income Tax Credit, Line 38a Additional Child Tax Credit, Line 39 American Opportunity Credit, Line 40
6	1/12/2012	S. A.	Wages, Line 7 Earned Income Tax Credit, Line 38a Additional Child Tax Credit, Line 39a American Opportunity Credit, Line 40
7	1/19/2012	T. F.	Wages, Line 7 Earned Income Tax Credit, Line 38a Additional Child Tax Credit, Line 39 American Opportunity Credit, Line 40

COUNT	DATE OF FILING	TAXPAYER	MATERIALLY FALSE INFORMATION ON FORM 1040A RETURNS
8	1/20/2012	A. S.	Wages, Line 7 Earned Income Tax Credit, Line 38a Additional Child Tax Credit, Line 39
9	1/21/2012	I. W.	Wages, Line 7 Earned Income Tax Credit, Line 38a Additional Child Tax Credit, Line 39
10	1/23/2012	K. S.	Wages, Line 7 Earned Income Tax Credit, Line 38a Additional Child Tax Credit, Line 39 American Opportunity Credit, Line 40
11	1/12/2012	D. F.	Wages, Line 7 American Opportunity Credit, Line 40
12	4/17/2012	A. L.	Wages, Line 7 Earned Income Tax Credit, Line 38a Additional Child Tax Credit, Line 39 American Opportunity Credit, Line 40
13	1/15/2012	A. J.	Wages, Line 7 Earned Income Tax Credit, Line 38a American Opportunity Credit, Line 40
14	5/08/2012	R. M.	Wages, Line 7 American Opportunity Credit, Line 40

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

COUNTS FIFTEEN THROUGH SEVENTEEN: (18 U.S.C. § 287 – False Claims)

13. On or about the dates set forth below, in the Northern District of California, defendant, **AKYSHA ROCKWELL**, made and presented to the United States Treasury Department claims against the United States for payment, which claims she knew to be false, by preparing or causing to be prepared 2011 U.S. Individual Income Tax Returns, Form 1040A, for the taxpayers identified by initials set forth below, which were presented to the United States Treasury Department, through the IRS, wherein she claimed refund of taxes knowing such claims to be false.

COUNT	DATE OF FILING	TAXPAYER	MATERIALLY FALSE INFORMATION ON RETURN FORM 1040A
15	6/14/2012	G. A.	Wages, Line 7 Earned Income Tax Credit, Line 38A American Opportunity Credit, Line 40
16	7/15/2012	B. R.	Wages, Line 7 American Opportunity Credit, Line 40
17	7/16/2012	E. H.	Wages, Line 7 Earned Income Tax Credit, Line 38a

1 [redacted] American Opportunity Credit, Line 40

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

3 COUNTS EIGHTEEN THROUGH TWENTY: (18 U.S.C. § 1028(a)(7) - Identity Fraud)

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

6 PAUL LAMONT LEE,

7 did knowingly possess and use in or affecting interstate or foreign commerce, without lawful authority, a  
8 means of identification of another person, with the intent to commit and in connection with, an unlawful  
9 activity that constituted a violation of Federal law, to wit, making and presenting to the United States  
10 Treasury Department claims against the United States for payment, which claims he knew to be false, in  
11 violation of Title 28, United States Code Section 287.

COUNT	DATE OF OFFENSE	TAXPAYER	TAX RETURN
18	03/10/2012	D. S.	2011 Form 1040A
19	01/12/2012	D. F.	2011 Form 1040A
20	01/15/2012	A. J.	2011 Form 1040A

17 All in violation of Title 18, United States Code, Section 1028(a)(7).

18 A True Bill

19 Dated: March 13, 2014

20 Nancy J. Peterson  
FOREPERSON

21 MELINDA HAAG  
22 United States Attorney

23 J. Douglas Wilson  
24 J. DOUGLAS WILSON  
25 Assistant United States Attorney  
Chief, Criminal Division

26 Approved as to Form

27 T. Moore  
THOMAS MOORE  
28 Assistant United States Attorney  
Chief, Tax Division

**SEALED BY COURT ORDER** United States District Court  
Northern District of California

**CRIMINAL COVER SHEET**

**Instructions:** Effective January 3, 2012, this Criminal Cover Sheet must be completed and submitted, along with the Defendant Information Form, for each new criminal case.

Case Name:

USA v. PAUL LAMONT LEE and AKYSHA ROCKWELL **CR**

Case Number: **14 131**

Total Number of Defendants:

1  2-7  8 or more

Is This Case Under Seal?

Yes  No

**JST**

Does this case involve ONLY charges under 8 U.S.C. § 1325 and/or 1326?

Yes  No

Venue (Per Crim. L.R. 18-1):

SF  OAK  SJ  EUR  MON

Is any defendant charged with a death-penalty-eligible crime?

Yes  No

Assigned AUSA (Lead Attorney):  
THOMAS MOORE, Chief Tax

Is this a RICO Act gang case?

Yes  No

Date Submitted:  
3/13/14

Comments:

**Save** **Print** **Clear Form**

FILED  
2014 MAR 13 PM 2:14  
JST

SEALED  
BY COURT ORDER  
UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
OAKLAND DIVISION

CR 14 131  
No.

1  
2  
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8  
9  
10 UNITED STATES OF AMERICA,  
11 Plaintiff,  
12 v.  
13 PAUL LAMONT LEE AND AKYSHA  
14 ROCKWELL,  
15 Defendants.

[PROPOSED] ORDER TO SEAL INDICTMENT  
(UNDER SEAL)

16  
17 The government has informed the Court that it has reason to believe that the defendants are a  
18 flight risk and that disclosure of the existence of the above captioned Indictment and any corresponding  
19 order may jeopardize the government's ability to apprehend the defendants.

20 THE COURT THEREBY ORDERS that the Indictment and this Sealing Order be sealed until  
21 further order of the Court. Nothing in this order shall prevent the government from providing a copy of  
22 said documents to members of law enforcement and the United States Attorney's Office, to the  
23 defendants and to their attorneys, when appropriate.

24  
25 DATED: 3/13/2014

26 Nathaniel Cousley  
United States Magistrate Judge  
27 Nathaniel Cousley  
28