

United States District Court
Northern District of California

FILED

AUG 14 2014

RICHARD W. WIEKING
CLERK, U.S. 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. Please place this form on top of the Defendant Information Form.

Case Name:

USA v. VALORIE SHAW

Case Number:

CR 14 439

JST

Total Number of Defendants:

1 2-7 _____ 8 or more _____

Is This Case Under Seal?

Yes _____ No

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 _____

Is this a death-penalty-eligible RICO Act gang case?

Yes _____ No

Assigned AUSA (Lead Attorney):

THOMAS NEWMAN, AUSA, TAX DIV.

Comments:

Date Submitted:

8/14/14

PRINT

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

- Petty
 Minor
 Misdemeanor
 Felony

PENALTY:

18 U.S.C. § 286 - 10 years prison, \$250,000 fine, 3 years supervised release, \$100 assessment

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

FILED

DEFENDANT - U.S.

AUG 14 2014

VALORIE SHAW

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

DISTRICT COURT

JST

CR 14 439

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 reprosecution of charges previously dismissed which were dismissed on motion of:

SHOW DOCKET NO.

U.S. Att'y Defense

this prosecution relates to a pending case involving this same defendant

MAGISTRATE CASE NO.

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

14-70093

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 NEWMAN, AUSA, Tax Division

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:

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

FILED

AUG 14 2014

VENUE: OAKLAND

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

JST

UNITED STATES OF AMERICA,

v.

CR 14 439

VALORIE SHAW

DEFENDANT(S).

INDICTMENT

18 U.S.C. § 286 – Conspiracy to File False Claims

A true bill.

Nancy J. Peterson
Foreman

Filed in open court this 14th day of

August 2014

Tommy J. ...
Clerk

Bail, \$ NO SHOW

Nathanael Cousins

Nathanael Cousins
United States Magistrate Judge

1 MELINDA HAAG (CABN 132612)
United States Attorney

FILED

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CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

CR 14

439

JST

11 UNITED STATES OF AMERICA,)

CASE NO.

12 Plaintiff,)

VIOLATIONS: 18 U.S.C. § 286 –
Conspiracy to File False Claims

13 v.)

(OAKLAND VENUE)

14 VALORIE SHAW,)

15 Defendant.)

17 INDICTMENT

18 The Grand Jury charges:

19 INTRODUCTORY ALLEGATIONS

20 1. VALORIE SHAW resided in Oakland, California, at all relevant times.

21 2. A “debit card” is a card linked to an account at a financial institution that can be used to
22 receive deposits electronically, like a traditional bank account, and can be used to make purchases and
23 cash withdrawals with funds in the account, like a traditional debit card.

24 3. The Internal Revenue Service (“IRS”) is an agency of the United States within the
25 Department of the Treasury of the United States responsible for enforcing and administering the tax
26 laws of the United States.

27 4. The electronically-filed federal income tax returns identified below were transmitted to
28 the IRS’s transmission centers located in either Memphis, Tennessee, or in Martinsburg, West Virginia.

1 COUNT ONE: (18 U.S.C. § 286 – Conspiracy to File False Claims)

2 5. Beginning in or about April 2011, and continuing until in or about April 2013, within the
3 Northern District of California and elsewhere,

4 VALORIE SHAW,

5 and others, entered into an agreement, combination and conspiracy with others and each other to defraud
6 the IRS, an agency of the United States, by obtaining and aiding to obtain the payment and allowance of
7 false, fictitious, and fraudulent claims.

8 MANNER AND MEANS OF THE CONSPIRACY
9 AND THE SCHEME TO DEFRAUD

10 6. VALORIE SHAW received identities to use in the scheme by taking personal
11 information of others from her place of employment and through text messages sent from individuals
12 acting in concert with her.

13 7. In one example, Shaw received a message from an individual in furtherance of the
14 scheme stating that “I still have my baby 4 sale.”

15 8. As part of the scheme, VALORIE SHAW used the names that she procured to
16 electronically file false federal income tax returns using those identities.

17 9. The false tax returns were submitted from the Northern District of California and
18 transmitted to the IRS’s transmission centers located in either Memphis, Tennessee, or in Martinsburg,
19 West Virginia.

20 10. In carrying out the scheme, Shaw filed or assisted in filing false tax returns claiming
21 about \$1 million in fraudulent tax refunds.

22 11. VALORIE SHAW included fake Forms W-2 with the false tax returns that she filed to
23 support the fictitious wages reported on the tax returns.

24 12. As part of the scheme, VALORIE SHAW asked that the fraudulent tax refunds be wired
25 to debit cards issued in the name of other individuals.

26 13. In furtherance of the scheme, VALORIE SHAW rented several mailboxes that were used
27 to receive debit cards associated with the false filings and correspondence related to the tax returns.

28 //

1 14. In order to receive the fraudulent payments, VALORIE SHAW or others with whom she
2 conspired activated the debit cards that received the fraudulent payments and split the proceeds from the
3 fraudulent tax filings.

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

5
6 Dated: August 14, 2014

A True Bill
Nancy J. Peterson
FOREPERSON

7
8
9 MELINDA HAAG
United States Attorney
10
11 J. Douglas Wilson
12 J. DOUGLAS WILSON
Assistant United States Attorney
13 Chief, Criminal Division

14
15 Approved as to Form
16 THOMAS NEWMAN
17 THOMAS NEWMAN
Assistant United States Attorney
18 Tax Division
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