

AO 257 (Rev. 6/78)

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

BY: COMPLAINT INFORMATION INDICTMENT
 SUPERSEDING

OFFENSE CHARGED

26 U.S.C. § 7206(2) - Aiding and Assisting Preparation and Presentation of False and Fraudulent Tax Returns
18 U.S.C. § 1028(a)(7) - Identity Fraud

Petty
 Minor
 Misdemeanor
 Felony

PENALTY:

26 U.S.C. § 7206(2) - 3 years prison, \$250,000 fine, 1 year supervised release, \$100 assessment; 18 U.S.C. § 1028(a)(7) - 15 years prison, \$250,000 fine, 5 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 reprosecution 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) CHARLES O'REILLY, Trial Attorney

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

DEFENDANT - U.S.

JEFFERY DESHON APPLEWHITE, a/k/a JEFFREY DONALD MASQU

DISTRICT COURT NUMBER

CR 13 210

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:

JSW

2013 APR 10 4:52 PM
U.S. DISTRICT COURT
OAKLAND DIVISION

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: OAKLAND

FILED
2013 MAR 28 P 4: 52
RICHARD W. VIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
JSW

UNITED STATES OF AMERICA,

CR. 13 210

JEFFERY DESHON APPLEWHITE,
a/k/a JEFFREY DONALD MASON

DEFENDANT(S).

INDICTMENT

26 U.S.C. § 7206(2) - Aiding and Assisting Preparation and
Presentation of False and Fraudulent Tax Returns - 28 Counts

18 U.S.C. § 1028(a)(7) - Identity Fraud - 6 Counts

A true bill.


Foreman

Filed in open court this 28 day of

March 2013

Clerk

Bail, \$ no process required


Nathanael Cousins
United States Magistrate Judge

1 MELINDA HAAG (CABN 132612)
2 United States Attorney

FILED
2013 MAR 28 P 4: 52
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA

JSW

10 OAKLAND DIVISION

CR 13 210

11 UNITED STATES OF AMERICA,

No.

12 Plaintiff,

VIOLATIONS: 26 U.S.C. § 7206(2) - Aiding and Assisting Preparation and Presentation of False and Fraudulent Tax Returns (Twenty-Eight Counts); 18 U.S.C. § 1028(a)(7) - Identity Fraud (Six Counts).

13 v.

14 JEFFERY DESHON APPLEWHITE,
15 a/k/a JEFFREY DONALD MASON,

OAKLAND VENUE

16 Defendant.

17
18 INDICTMENT

19 The Grand Jury charges:

20 INTRODUCTORY ALLEGATIONS

21 1. Defendant JEFFERY DESHON APPLEWHITE (hereinafter APPLEWHITE), also
22 known as Jeffery Donald Mason, was a resident of Los Angeles County, California, and was a
23 certified public accountant who owned and operated tax preparation businesses, including
24 Applewhite and Company, CPA, and Mason Financial Services, Inc.

25 2. From on and before 2005, up to on or about December 9, 2011, APPLEWHITE
26 maintained identities in the names of Jeffery Deshon Applewhite and Jeffery Donald Mason, with
27 Social Security Numbers and California Driver's Licenses in both names. APPLEWHITE prepared
28 tax returns using both names, and using the name of another tax return preparer.

1	3	03/17/2008	E.A.	2007	Sch A line 19: Gifts to Charity	\$5,118
2	4	03/12/2007	F.S.B.	2006	1040 line 50: Education credits	\$951
3					Sch A line 18: Gifts to Charity	\$6,343
4					Sch A line 26: Job Expenses and Certain Miscellaneous Deductions	\$1,843
5	5	03/17/2008	F.S.B.	2007	1040 line 49: Education credits	\$852
6					Sch A line 19: Gifts to Charity	\$4,145
7					Sch A line 27: Job Expenses and Certain Miscellaneous Deductions	\$1,620
8	6	05/04/2009	F.S.B.	2008	1040 line 48: Education credits	\$1,229
9	7	03/22/2010	F.S.B.	2009	1040 line 49: Education credits	\$1,333
10					1040 line 66: Refundable education credit	\$889
11	8	04/18/2011	F.S.B.	2010	1040A line 31: Education credits	\$2,001
12					1040A line 43: American Opportunity credit	\$1,399
13	9	03/13/2006	L.M.F.	2005	Sch A line 18: Gifts to Charity	\$8,481
14					Sch A line 26: Job Expenses and Certain Miscellaneous Deductions	\$7,858
15	10	02/26/2007	L.M.F.	2006	Sch A line 18: Gifts to Charity	\$8,434
16					Sch A line 26: Job Expenses and Certain Miscellaneous Deductions	\$4,433
17	11	02/25/2008	L.M.F.	2007	Sch A line 19: Gifts to Charity	\$6,877
18					Sch A line 27: Job Expenses and Certain Miscellaneous Deductions	\$4,331
19	12	03/16/2009	A.T.G.	2008	Sch A line 19: Gifts to Charity	\$5,537
20					Sch A line 27: Job Expenses and Certain Miscellaneous Deductions	\$2,322
21	13	04/26/2010	A.T.G.	2009	Sch A line 19: Gifts to Charity	\$4,306
22					Sch A line 27: Job Expenses and Certain Miscellaneous Deductions	\$3,908
23	14	03/14/2011	A.T.G.	2010	Sch A line 19: Gifts to Charity	\$2,850
24					Sch A line 27: Job Expenses and Certain Miscellaneous Deductions	\$2,650
25	15	04/14/2008	D.O. & G.O.	2007	1040 line 50: Residential energy credits	\$500
26					Sch A line 27: Job Expenses and Certain Miscellaneous Deductions	\$4,163
27	16	03/09/2009	D.O. & G.O.	2008	Sch A line 27: Job Expenses and Certain Miscellaneous Deductions	\$13,056
28	17	03/15/2010	D.O. & G.O.	2009	1040 line 49: Education credits	\$4,500
					1040 line 66: Refundable education credits	\$3,000
	18	03/16/2009	A.R.	2008	Sch C line 28: Total expenses	\$14,011

INDICTMENT
CR-

1	19	03/15/2010	A.R.	2009	Sch C line 28: Total expenses	\$16,901
2					Sch C line 30: Business use of the home	\$5,521
3	20	03/14/2011	A.R.	2010	1040 line 52: Residential energy credits	\$557
4	21	03/12/2007	U.P.	2006	Sch A line 18: Gifts to Charity	\$5,078
5	22	03/10/2008	U.P.	2007	Sch A line 19: Gifts to Charity	\$6,348
6	23	04/28/2009	U.P.	2008	Sch A line 19: Gifts to Charity	\$5,494
7	24	03/05/2010	U.P.	2009	Sch A line 19: Gifts to Charity	\$3,950
8	25	03/07/2011	U.P.	2010	Sch A line 19: Gifts to Charity	\$6,074
9	26	03/09/2009	T.B.T.	2008	Sch A line 19: Gifts to Charity	\$5,264
10	27	03/04/2010	T.B.T.	2009	Sch A line 19: Gifts to Charity	\$4,264
11	28	02/25/2011	T.B.T.	2010	1040 line 49: Education credits	\$848
12					Sch A line 19: Gifts to Charity	\$3,842

All in violation of Title 26, United States Code, Section 7206(2).

COUNTS TWENTY-NINE THROUGH THIRTY-FOUR: (18 U.S.C. § 1028(a)(7)(b)(1) Identity Fraud)

6. The allegations of paragraphs 1, 2, and 3, are repeated and realleged in Counts 29 through 34, inclusive, of this Indictment, as though fully set forth therein.

7. On or about the dates identified below, in the Northern District of California, the defendant,

JEFFERY DESHON APPLEWHITE,
a/k/a JEFFREY DONALD MASON,

did knowingly possess and use in or affecting interstate or foreign commerce, without lawful authority, a means of identification of another person, to wit, the Preparer Tax Identification Number issued to J.J.S. by the Internal Revenue Service, with the intent to commit, or to aid or abet, or in connection with, an unlawful activity that constituted a violation of Federal law, to wit, aiding and assisting the preparation and presentation of false and fraudulent federal income tax returns in violation of Title 26, United States Code Section 7206(2), and the offense involved the transfer of an identification document, authentication feature, or false identification document that is or appears to be an identification document or authentication feature issued by or under the authority of the United

INDICTMENT
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1 States.

<u>COUNT</u>	<u>DATE OF OFFENSE</u>	<u>TAXPAYER</u>	<u>TAX RETURN</u>
29	03/04/2010	T.B.T.	2009 Form 1040
30	03/07/2011	U.P.	2010 Form 1040
31	03/15/2010	A.R.	2009 Form 1040
32	03/14/2011	A.R.	2010 Form 1040
33	04/18/2011	F.S.B.	2010 Form 1040A
34	03/14/2011	A.T.G.	2010 Form 1040

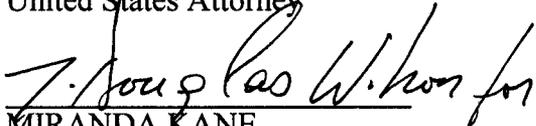
9 All in violation of Title 18, United States Code, Section 1028(a)(7) (b)(1).

10 A True Bill

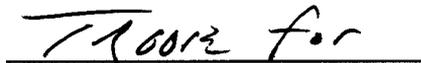
11
12 DATED: MARCH 28, 2013


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15
16 FOREPERSON

13 MELINDA HAAG
14 United States Attorney


15
16 MIRANDA KANE
17 Chief, Criminal Section

18 Approved as to Form


19
20 CHARLES A. O'REILLY
21 United States Department of Justice
22 Trial Attorney

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28 INDICTMENT
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