

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
WESTERN DIVISION

UNITED STATES OF AMERICA)	
)	No. _____
vs.)	Violations: Title 26, United States
)	Code, Section 7206(1)
ANNA M. MARTINEZ)	

COUNT ONE

The MARCH 2013 GRAND JURY charges:

1. At times material to this indictment:

(a) Defendant ANNA M. MARTINEZ was a resident of Rockford, Illinois.

(b) MARTINEZ owned and operated Community Tax Service, a tax preparation business, in Rockford, Illinois. The business was operated as a sole proprietorship. Defendant was required to report the gross receipts and sales from the business on Schedule C attached to her federal income tax return, Form 1040, and include the net income from the business in calculating her gross income, taxable income, and income tax.

2. On or about April 16, 2007, at Rockford, in the Northern District of Illinois, Western Division,

ANNA M. MARTINEZ,

defendant herein, a resident of Rockford, Illinois, willfully made and subscribed, and caused to made and subscribed, a U.S. Individual Income Tax Return (Form 1040 with schedules and attachments), for the calendar year 2006 on behalf of herself, which return was verified by written declaration that it was made under the penalties of perjury and was filed with the

Internal Revenue Service, which income tax return she did not believe to be true and correct as to every material matter, in that:

(a) It was stated on Schedule C, line 1, that Community Tax Service had gross receipts or sales of \$46,682, when in fact defendant then and there well knew and believed that her gross receipts of Community Tax Service were substantially in excess of that amount in that defendant had failed to include and disclose on that Schedule approximately \$68,026 of receipts of Community Tax Service;

(b) It was stated on Schedule C, line 31, that Community Tax Service had a net profit of \$18,462, when in fact defendant then and there knew and believed that the net profit of Community Tax Service was substantially greater than that amount; and

(c) It was stated on Form 1040, line 12, that defendant had business income of \$18,462, when in fact defendant then and there knew and believed that the business income was substantially greater than that amount.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWO

The MARCH 2013 GRAND JURY further charges:

1. The allegations contained in paragraph 1 of Count One of this indictment are hereby realleged and incorporated as if fully set forth herein.

2. On or about April 15, 2008, at Rockford, in the Northern District of Illinois, Western Division,

ANNA M. MARTINEZ,

defendant herein, a resident of Rockford, Illinois, willfully made and subscribed, and caused to made and subscribed, a U.S. Individual Income Tax Return (Form 1040 with schedules and attachments), for the calendar year 2007 on behalf of herself, which return was verified by written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which income tax return she did not believe to be true and correct as to every material matter, in that:

(a) It was stated on Schedule C, line 1, that Community Tax Service had gross receipts or sales of \$46,930, when in fact defendant then and there well knew and believed that the gross receipts of Community Tax Service were substantially in excess of that amount in that defendant had failed to include and disclose on that Schedule approximately \$236,524 of receipts of Community Tax Service;

(b) It was stated on Schedule C, line 31, that Community Tax Service had a net profit of \$15,974, when in fact defendant then and there knew and believed that the net profit of Community Tax Service was substantially greater than that amount; and

(c) It was stated on Form 1040, line 12, that defendant had business income

of \$15,974, when in fact defendant then and there knew and believed that the business income was substantially greater than that amount.

In violation of Title 26, United States Code, Section 7206(1).

COUNT THREE

The MARCH 2013 GRAND JURY further charges:

1. The allegations contained in paragraph 1 of Count One of this indictment are hereby realleged and incorporated as if fully set forth herein.

2. On or about April 15, 2009, at Rockford, in the Northern District of Illinois, Western Division,

ANNA M. MARTINEZ,

defendant herein, a resident of Rockford, Illinois, willfully made and subscribed, and caused to made and subscribed, a U.S. Individual Income Tax Return (Form 1040 with schedules and attachments), for the calendar year 2008 on behalf of herself, which return was verified by written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which income tax return she did not believe to be true and correct as to every material matter, in that:

(a) It was stated on Schedule C, line 1, that Community Tax Service had gross receipts or sales of \$80,169, when in fact defendant then and there well knew and believed that the gross receipts of Community Tax Service were substantially in excess of that amount in that defendant had failed to include and disclose on that Schedule approximately \$79,594 of receipts of Community Tax Service;

(b) It was stated on Schedule C, line 31, that Community Tax Service had a net profit of \$19,740, when in fact defendant then and there knew and believed that the net profit of Community Tax Service was substantially greater than that amount; and

(c) It was stated on Form 1040, line 12, that defendant had business income of \$19,740, when in fact defendant then and there knew and believed that the business

income was substantially greater than that amount.

In violation of Title 26, United States Code, Section 7206(1).

A TRUE BILL:

FOREPERSON

UNITED STATES ATTORNEY