jd/2009R00354

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Criminal No. 10-
	:	
v.	:	18 U.S.C. §§ 287 and 2
	:	
ROMMEL AMANTE	:	INFORMATION

The defendant having waived in open court prosecution by indictment, the United States Attorney for the District of New Jersey charges that:

At all times relevant to this Information:

1. ROMMEL AMANTE was an employee of Montgomery Tax Services, located at 761 Montgomery Street, Jersey City, New Jersey.

2. The Internal Revenue Service ("IRS") was an agency of the United States responsible for the processing of individual income tax returns and collecting income tax payable to the United States.

SCHEME TO DEFRAUD

3. Montgomery Tax Services provided to its clients a variety of services, including the preparation and electronic filing of federal income tax returns. During tax year 2007, defendant AMANTE was the only tax return preparer that worked at Montgomery Tax Services.

4. Defendant AMANTE paid R.M. $5,000 to create Montgomery Tax Services for the purpose of preparing electronically submitted 2007 tax returns. R.M. was paid for this because defendant AMANTE was no longer authorized to prepare and submit electronic tax returns as a result of an Internal Revenue Service compliance audit that was conducted on defendant AMANTE's former company, Global Financial Services.

5. Defendant AMANTE prepared false U.S. individual income tax returns for his clients for tax year 2007. These returns included inflated and/or fabricated education tax credits.

6. Defendant AMANTE altered his clients' tax returns without the consent or knowledge of his clients and arranged for the proceeds of the inflated tax refund checks to be forwarded to him and used these improperly obtained funds for his own personal expenses.

7. The false tax returns filed by defendant AMANTE resulted in approximately $941,659 in fraudulent education tax credits.

8. From in or about January 2008 to in or about April 2008, in the District of New Jersey and elsewhere, defendant

ROMMEL AMANTE

did knowingly and intentionally make and present claims upon and against an agency of the United States, namely, the IRS, which he knew to be materially false, fictitious and fraudulent, in that the defendant filed and caused to be filed with the IRS the Individual Income Tax Return as indicated below, which claimed a refund of taxes, knowing such claims to be false, fictitious, and fraudulent:

NAME	TAX YEAR	DATE	REFUND CLAIMED
E.E.	2007	April 15, 2008	$2,873

In violation of Title 18, United States Code, Section 287 and Title 18, United States Code Section 2.

PAUL J. FISHMAN
United States Attorney

United States District Court
District of New Jersey

UNITED STATES OF AMERICA

v.

ROMMEL AMANTE

INFORMATION FOR

18 U.S.C. §§ 287 and 2

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