

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

RECEIVED

OCT 16 2012

UNITED STATES OF AMERICA	:	Criminal No. 12-	AT 8:30
	:		WILLIAM T. WALSH
v.	:		CLERK
	:		
	:		
NICOLAS GOMEZ-RUA	:	18 U.S.C. §§ 911	
a/k/a "Wigaberto Santiago,"	:	18 U.S.C. §§ 1028A, 1425(a), 1542 and	
CLARA ESTRADA HERNANDEZ,	:	18 U.S.C. § 2	
a/k/a "Elizabeth Gomez-Rua,"	:	26 U.S.C. § 7206(2)	
a/k/a "Elizabeth Tirado"	:	42 U.S.C. § 408(a)(8)	

686- NLH

INDICTMENT

The Grand Jury in and for the District of New Jersey, sitting at Camden, charges:

COUNTS 1 to 29

(26 U.S.C. § 7206(2) - Aiding and Assisting the Preparation of False Income Tax Returns)

The Defendants

1. At all times relevant to this Indictment:

a. Defendant NICOLAS GOMEZ-RUA was born in Medellin, Colombia and illegally entered the United States without inspection in or about October 1993. Sometime after entering the United States, defendant NICOLAS GOMEZ-RUA purchased the identity of "Wigaberto Santiago" and used it to work at various locations in Atlantic City, New Jersey, including Caesar's Hotel and Casino. Thereafter, defendant NICOLAS GOMEZ-RUA was a resident of Atlantic County, New Jersey.

b. Defendant CLARA ESTRADA HERNANDEZ was born in Angostura, Colombia and illegally entered the United States without inspection in or about 1996. Sometime after entering the United States, defendant ESTRADA HERNANDEZ purchased the identity of "Elizabeth Tirado." Thereafter, defendant ESTRADA HERNANDEZ was a resident of Atlantic

County, New Jersey.

i. Between in or about 1997 until in or about 2008, defendant CLARA ESTRADA HERNANDEZ used the “Elizabeth Tirado” identity to work various casinos in Atlantic City, New Jersey, including the Trump Taj Mahal.

ii. Between in or about 1997 until in or about 2008, defendant CLARA ESTRADA HERNANDEZ was issued Internal Revenue Service (“IRS”) Form W-2s in the name of “Elizabeth Tirado” and “Elizabeth Gomez” and filed income tax returns utilizing those identities.

The Immigration Process

A. Citizenship/Nationality

2. A United States citizen was a native of the United States; a person naturalized in the United States; or a person who derived U.S. citizenship (from one or both parents); and who owed allegiance to the United States and was entitled to its full rights, privileges, and protection.

3. An alien was any person not a citizen or national of the United States. This included immigrants (e.g. lawful permanent residents) and non-immigrants (e.g. individuals who were admitted to the United States for a temporary duration, such as a student, a visitor or a temporary worker).

4. A lawful permanent resident (“LPR”) was an alien who had been conferred permanent resident status in the United States (colloquially known as a “Green Card” holder). An Alien Registration Receipt Card (also known as a “Green Card”) was issued to LPRs as evidence of their status. Upon meeting the statutory prerequisites for naturalization, an LPR could apply to become a naturalized United States citizen.

5. Naturalization was the process by which U.S. citizenship was conferred upon a

foreign citizen or national after he or she fulfilled the requirements established by Congress in the Immigration and Nationality Act.

6. Prior to March 1, 2003, the Immigration and Naturalization Service (“INS”), a division of the Department of Justice (“DOJ”) operating under the direction of the Attorney General, was responsible for processing requests submitted by aliens in which the aliens sought to obtain legal immigration status in the United States. On or about March 1, 2003, INS moved from DOJ to become a part of the newly-created Department of Homeland Security (“DHS”). U.S. Citizenship and Immigration Services (“USCIS”), a division of DHS, assumed the responsibility for processing requests for legal immigration status. USCIS was responsible for adjudicating applications for immigration benefits, including applications for naturalization. USCIS was a component agency of the executive branch of the United States.

B. Entry into the United States

7. A citizen of certain foreign countries wishing to enter the United States generally was required to obtain either a non-immigrant visa for temporary stay or an immigrant visa for permanent residence. A visa, however, did not guarantee entry into the United States. A visa allowed an individual to travel to a United States port-of-entry (e.g. an airport) and request permission of the U.S. Customs and Border Protection (“CBP”) inspector to enter the United States.

8. An immigrant visa was a document issued by a U.S. consular officer abroad that allowed the holder to travel to the United States and apply for admission as a LPR. A CBP inspector made the final decision as to whether the individual should be admitted as a LPR. Once the holder was admitted as a LPR, he/she generally had the right to live and work in the United States permanently.

9. To obtain a family-based immigrant visa, an alien first had to have his/her relative, who was already permitted to live in the United States, file Form I-130, Alien Relative Petition with USCIS on behalf of the alien. The relative generally had to file the petition by mail with the USCIS Service Center in the United States with jurisdiction over the relative's place of residence.

C. Naturalization Procedures

10. An alien wishing to become a naturalized United States citizen had to submit an application, Form N-400, Application for Naturalization with USCIS under penalty of perjury.

11. The basic prerequisites to naturalization were lawful admission for permanent residence, physical presence, good moral character and adherence to the principles of the Constitution. Applicants were also required to demonstrate an understanding of the English language and fundamentals of United States history and Government. The burden of proving eligibility for naturalization rested with the applicant.

12. After the alien submitted the N-400 application, an USCIS Immigration Services Officer ("ISO") reviewed it and then interviewed the applicant to determine the alien's qualifications for naturalization. The interview was conducted under oath, subject to the penalty of perjury. The ISO reviewed with the alien each response the alien made in response to the questions contained in the N-400 application. The alien was permitted to amend responses to the questions if anything had changed between the time the alien completed the application and the date of the interview. At the end of the interview the alien again signed the application in the presence of the ISO.

13. If the alien met the qualifications for citizenship, USCIS approved the N-400 application and scheduled the alien to attend a Naturalization Ceremony where the alien pledged

allegiance to the United States, was conferred citizenship and was given a Naturalization Certificate.

Immigration Status

14. On or about October 26, 1996, defendant NICOLAS GOMEZ-RUA married A.G., a United States citizen, in Atlantic County.

15. On or about March 16, 1998, defendant NICOLAS GOMEZ-RUA divorced A.G.

16. On or about October 1, 1997, defendant CLARA ESTRADA HERNANDEZ applied for a U.S. passport in the name of Elizabeth Tirado, falsely claiming to be a United States citizen born in Puerto Rico. Defendant CLARA ESTRADA HERNANDEZ provided the U.S. Department of State ("DOS") additional information regarding her identity and then received a passport in the name of Elizabeth Tirado.

17. On or about March 30, 1998, defendant NICOLAS GOMEZ-RUA married defendant CLARA ESTRADA HERNANDEZ under the name of Elizabeth Tirado.

18. On or about March 4, 1999, defendant CLARA ESTRADA HERNANDEZ submitted to USCIS a Form I-130, Petition for an Alien Relative, on behalf of C.G., a minor, which she signed in the name Elizabeth Gomez-Rua. Defendant CLARA ESTRADA HERNANDEZ also submitted Form DOS 230, Application for Immigrant Visa and Alien Registration, on behalf of C.G. Form DOS 230 listed C.G.'s mother as CLARA ESTRADA HERNANDEZ and his father as NICOLAS GOMEZ-RUA.

19. On or about March 4, 1999, defendant CLARA ESTRADA HERNANDEZ submitted to USCIS a Form I-130, Petition for an Alien Relative, on behalf of J.G., a minor, which she signed in the name Elizabeth Gomez-Rua. Defendant CLARA ESTRADA HERNANDEZ also submitted Form DOS 230, Application for Immigrant Visa and Alien

Registration, on behalf of J.G. Form DOS 230 listed J.G.'s mother as CLARA ESTRADA HERNANDEZ and his father as NICOLAS GOMEZ-RUA.

20. On January 3, 2001, defendant CLARA ESTRADA HERNANDEZ, using the alias of Elizabeth Gomez-Rua, submitted to USCIS Forms I-864, Affidavit of Support, on behalf of C.G. and J.G.

21. On or about February 1, 2001, C.G. and J.G. entered the United States.

22. On or about February 8, 2001, defendant NICOLAS GOMEZ-RUA applied to the USCIS for lawful permanent resident status based on his marriage to Elizabeth Tirado by the mailing Form I-485, Application to Register Permanent Residence or Adjust Status to USCIS in St. Albans, Vermont. As part of defendant GOMEZ-RUA's application, defendant CLARA ESTRADA HERNANDEZ provided a Form 213A, Affidavit of Support, which was signed in the name of Elizabeth Gomez.

23. On or about February 13, 2002, USCIS approved defendant NICOLAS GOMEZ-RUA's application and granted defendant GOMEZ-RUA permanent resident status.

24. On May 9, 2006, defendant NICOLAS GOMEZ-RUA submitted an application, Form N-400, Application for Naturalization, to USCIS seeking to become a citizen of the United States. Defendant GOMEZ-RUA signed Form N-400 under penalty of perjury. Despite declaring that GOMEZ-RUA's statements on Form N-400 were true, defendant GOMEZ-RUA made the following false representations on the Form N-400 application:

- a. that he had never used other names;
- b. that had been married to and living with the same U.S. citizen for the last three years, and that his spouse had been a U.S. citizen for the last three years; and
- c. that his spouse was Elizabeth Gomez, date of birth of xx/xx/1962, Social

Security number xxx-xx-4290.

25. On or about May 9, 2006, C.G. submitted an application, Form N-400, Application for Naturalization, to USCIS seeking to become a citizen of the United States.

26. On February 23, 2007, an ISO interviewed defendant NICOLAS GOMEZ-RUA in Mount Laurel, New Jersey under oath, subject to the penalty of perjury. During the interview, defendant GOMEZ-RUA affirmed all his previous answers on the N-400, including that he had never used other names; that he had been married to a United States citizen for the last three years; and that his spouse's name was Elizabeth Gomez. Defendant GOMEZ-RUA then signed the N-400 application in the presence of the ISO.

27. On or about February 27, 2007, USCIS approved defendant NICOLAS GOMEZ-RUA's application for citizenship. Thereafter, defendant GOMEZ-RUA again affirmed that he met all the qualifications of citizenship. Defendant GOMEZ-RUA pledged his allegiance to the United States and was naturalized as a citizen of the United States. USCIS issued Naturalization Certificate #30357907 to GOMEZ-RUA.

28. On or about March 1, 2007, defendant NICOLAS GOMEZ-RUA applied for a U.S. passport. In support of his application, defendant GOMEZ-RUA presented his naturalization certificate as proof of U.S. Citizenship and listed his wife as "Elizabeth GOMEZ, born in Puerto Rico." The DOS issued defendant GOMEZ-RUA a U.S. passport on or about April 23, 2007.

29. On or about March 1, 2007, defendant CLARA ESTRADA HERNANDEZ applied for another U.S. passport at the Atlantic City Clerk's Office, this time in the name of Elizabeth Gomez. To support her application, defendant ESTRADA HERNANDEZ provided a New Jersey Driver's license in the name of Elizabeth Gomez and an Atlantic County marriage

certificate between Elizabeth Tirado and defendant NICOLAS GOMEZ-RUA. The DOS issued defendant ESTRADA HERNANDEZ a U.S. Passport in the name of Elizabeth Gomez on or about April 23, 2007.

30. On or about March 12, 2007, J.G. submitted an application, Form N-600, Application for Certification of Citizenship, to USCIS seeking to become a citizen of the United States based on defendant NICOLAS GOMEZ-RUA's naturalization.

31. On or about April 25, 2007, an ISO interviewed C.G. in Mount Laurel, New Jersey. During the interview, C.G. falsely affirmed under oath, subject to the penalty of perjury, that his mother was defendant CLARA ESTRADA HERNANDEZ and his father was defendant NICOLAS GOMEZ-RUA. During the interview, the ISO asked C.G. to provide a copy of his step-mother, Elizabeth Gomez's birth certificate.

32. On or about August 10, 2007, USCIS approved C.G.'s application for citizenship. Thereafter, C.G. pledged his allegiance to the United States and was naturalized as a citizen of the United States.

33. On or about January 22, 2008, defendant NICOLAS GOMEZ-RUA divorced Elizabeth Tirado in the Superior Court of New Jersey sitting in Atlantic County.

34. On or about May 15, 2008, defendant NICOLAS GOMEZ-RUA married defendant CLARA ESTRADA HERNANDEZ in Colombia.

35. On or about June 11, 2008, the State of New Jersey issued defendant CLARA ESTRADA HERNANDEZ a New Jersey Driver's license in the name of Elizabeth Gomez-Rua.

36. On or about September 8, 2008, defendant CLARA ESTRADA HERNANDEZ submitted Form I-130, Petition for Alien Relative which was signed by defendant NICOLAS GOMEZ-RUA. On the Form I-130, defendant GOMEZ-RUA falsely stated that CLARA

ESTRADA HERNANDEZ had never ever been in the United States.

37. On or about March 16, 2009, defendant CLARA ESTRADA HERNANDEZ submitted Form DOS 230, Application for Immigrant Visa and Alien Registration, to the U.S. Department of State in Bogota, Colombia, for a visa to enter the United States. Defendant NICOLAS GOMEZ-RUA signed the application.

38. On or about May 12, 2009, the U.S. Embassy in Bogota, Colombia issued defendant CLARA ESTRADA HERNANDEZ a visa to enter the United States.

39. On or about June 22, 2009, a CBP inspector admitted defendant CLARA ESTRADA HERNANDEZ to enter the United States through John F. Kennedy Airport in New York.

40. On or about July 29, 2009, the State of New Jersey issued defendant CLARA ESTRADA HERNANDEZ a New Jersey Driver's license in the name of ESTRADA HERNANDEZ.

Defendant NICOLAS GOMEZ RUA's Tax Preparation Business

41. At all times relevant to this Indictment, defendant NICOLAS GOMEZ-RUA was the owner of Quick Tax Solution, which changed its name to Rapid Tax Solution, a tax preparation business located in Ventnor City, New Jersey.

42. At various times relevant to this Indictment, defendant NICOLAS GOMEZ-RUA:

a. met with clients at Quick Tax Solution and obtained information and documents from clients for the preparation of their U.S. Individual Income Tax Returns, Form 1040 ("Form 1040 Returns");

b. prepared false and fraudulent Form 1040 Returns for clients by intentionally including fraudulent items and tax credits, such as false and fraudulent dependents,

child tax credits, Earned Income Tax Credit (“EITC”) claims, fuel tax credits and education credits, in order to obtain refunds for those clients in amounts greater than those to which they were entitled;

c. charged clients a fee for his services which ranged from \$80 to \$100 per return;

d. charged clients on average between \$300 and \$500 for the use of a fraudulent dependant; and

e. filed the false and fraudulent Form 1040 Income Tax Returns, electronically and by U.S. Mail, with the IRS.

43. Defendant NICOLAS GOMEZ-RUA prepared approximately 729 U.S. individual federal income tax returns on behalf of his clients for tax years 2007 through 2009. Those returns contained falsely claimed fraudulent items and credits.

44. On or before the dates listed below, in Atlantic County, in the District of New Jersey and elsewhere, defendant

NICOLAS GOMEZ-RUA

did knowingly and willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the IRS of Form 1040 Returns, for the individuals identified below, which were false and fraudulent as to material matters, as described below, knowing that the returns were false and fraudulent:

Count	Date Returned Filed	Taxpayer	Calendar Tax Year	Falsely Claimed Item(s)	Fraudulent Dependants	Tax Loss
1	3/12/2009	J.E.B.	2007	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Filing Status •Exemption Amount 	D.E.R-E (0997) S.L.R-O (3866) Y.S. (9532)	\$5,827

2	1/19/2009	J.E.B.	2008	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Hope Credit •Filing Status •Exemption Amount 	D.E.R-E (0997) S.L.R-O (3866) Y.S. (9532)	\$7,777
3	2/2/2010	J.E.B.	2009	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •American Opportunity Credit •Filing Status •Exemption Amount 	D.E.R-E (0997) Y.L.G. (0550) S.R.S. (9217)	\$7,697
4	1/18/2008	J.C-L.	2007	<ul style="list-style-type: none"> •Additional Child Tax Credit •Earned Income Tax Credit •Filing Status •Exemption Amount 	C.S. (9300) J. S-F (0029)	\$6,352
5	1/17/2009	J.C-L.	2008	<ul style="list-style-type: none"> •Additional Child Tax Credit •Earned Income Tax Credit •Recovery Rebate Credit •Filing Status •Exemption Amount 	C.S. (9300) J. S-F (0029)	\$6,183
6	1/19/2008	R.O. F-C	2007	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Filing Status •Exemption Amount 	V.R. (0055) L.R. G-C (1810)	\$6,680

7	1/17/2009	R.O. F-C	2008	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Recovery Rebate Credit •Filing Status •Exemption Amount 	V.R. (0055) L.R. G-C (1810)	\$5,572
8	1/21/2010	R.O. F-C	2009	<ul style="list-style-type: none"> •Child & Dependent Care Expense 		\$1,125
9	1/17/2009	L.M.	2008	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Recovery Rebate Credit •Filing Status •Exemption Amount 	J.L. F-N (8745) G.R.Z. (7670)	\$6,724
10	2/6/2010	L.M.	2009	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Filing Status •Exemption Amount 	J.L. F-N (8745) G.R.Z. (7670)	\$7,089
11	1/15/2008	J.G.M.	2007	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Filing Status •Exemption Amount 	J.A. R-D (4573) N. P-P. (2649)	\$6,507
12	1/17/2009	J.G.M.	2008	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Recovery Rebate Credit •Filing Status •Exemption Amount 	J.A. R-D (4573) N. P-P. (2649)	\$6,377

13	1/20/2010	J.G.M.	2009	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Filing Status •Exemption Amount 	J.A. R-D (4573) A. M. M-R (6785)	\$6,720
14	1/17/2009	O.A.M.	2008	<ul style="list-style-type: none"> •Additional Child Tax Credit •Earned Income Tax Credit •Recovery Rebate Credit •Filing Status •Exemption Amount 	L.A.R-S (5981) N. R-P (7965) J.G. P-M(9432)	\$7,855
15	1/23/2010	O.A.M.	2009	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Filing Status •Exemption Amount 	N. A. (9776) N. R-P (7965) J.G. P-M(9432)	\$8,472
16	1/22/2009	J.M.	2008	<ul style="list-style-type: none"> •Additional Child Tax Credit •Earned Income Tax Credit •Recovery Rebate Credit •Filing Status •Exemption Amount 	J.A.D. (6383) N.A. (9776)	\$7,096
17	2/6/2010	J.M.	2009	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Filing Status •Exemption Amount 	J.A.D. (6383) N.A. (9776)	\$7,407

18	1/15/2008	L.H.M.	2007	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Filing Status •Exemption Amount 	G.V. (9477) Z. S-S (3654)	\$6,008
19	1/22/2009	L.H.M.	2008	<ul style="list-style-type: none"> •Additional Child Tax Credit •Earned Income Tax Credit •Recovery Rebate Credit •Filing Status •Exemption Amount 	G.V. (9477) Z. B-M (1589) J.M.P-C (0434)	\$7,039
20	2/4/2009	A.J.P.	2008	<ul style="list-style-type: none"> •Earned Income Tax Credit •Recovery Rebate Credit •Exemption Amount 		\$2,145
21	1/21/2010	A.J.P.	2009	<ul style="list-style-type: none"> •Additional Child Tax Credit •Earned Income Tax Credit •Exemption Amount 		\$2,333
22	1/17/2009	O.P.	2008	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Recovery Rebate Credit •Filing Status •Exemption Amount 	J.K.R-H (4332) J.J. F-L (6550)	\$5,778
23	1/25/2010	O.P.	2009	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Filing Status •Exemption Amount 	J.K.R-H (4332) J.J. F-L (6550) C.A. A-P(1614)	\$6,165

24	4/23/2009	A.Q.	2008	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Filing Status •Exemption Amount 	S.C.Z-C (9403) J.M. V-H(8185)	\$6,543
25	3/16/2010	A.Q.	2009	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Education Credit •Filing Status •Exemption Amount 	V.M.G-R(4823) Y.R.M-L(6981) C.N.P-F (1995)	\$9,233
26	1/22/2009	A.R.	2008	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Filing Status •Exemption Amount 	V.I.B. (6484)	\$3,551
27	3/6/2010	A.R.	2009	<ul style="list-style-type: none"> •Additional Child Tax Credit •Itemized Medical Deduction •Federal Tax Paid of Fuel Credit •Exemption Amount 	G.M.A. (1768) P.N.H-R(4644)	\$3,050
28	1/22/2009	V.S.	2008	<ul style="list-style-type: none"> •Child & Dependent Care Expense •Additional Child Tax Credit •Earned Income Tax Credit •Recovery Rebate Credit •Filing Status •Exemption Amount 	N.N.S. (9716) Y.S.F. (7367)	\$6,530
29	2/25/2010	V.S.	2009	<ul style="list-style-type: none"> •Exemption Amount 	I.N-S (1732)	\$376

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

COUNTS 30 Through 40
[42 U.S.C. § 408(a)(8) - Illegal Use of Social Security Numbers]

1. Paragraphs 1(a) and 42 through 43 of Counts 1 through 29 of this Indictment are realleged and incorporated as if set forth herein.

2. On or about the dates set forth in the table below, in Atlantic County, in the District of New Jersey and elsewhere, defendant

NICOLAS GÓMEZ-RUA,

did knowingly and intentionally disclose, use, and compel the disclosure of Social Security numbers of the persons described in the table below in violation of the law of the United States, namely, as part of the aiding and assisting in the preparation of false income tax returns for tax years 2007, 2008 and 2009, contrary to Title 26, United States Code, Section 7206(2) as described in Counts 1 through 29 of this Indictment.

Count	Date	Individual	Social Security Number (Last 4)
30	3/12/2009	D. E. R-E	0997
31	1/17/2009	J. S-F	0029
32	1/17/2009	L. R. G-C	1810
33	1/17/2009	J. L. F-N	8745
34	1/20/2010	A.M. M-R	6785
35	1/23/2010	J.G. P-M	9432
36	1/22/2009	J.A. D-V	6383
37	1/15/2008	G.V.	9477
38	1/25/2010	J.J. F-L	6550
39	3/16/2010	V.M. G-R	4823
40	1/22/2009	Y. S-F	7367

In violation of Title 42, United States Code, Section 408(a)(8) and Title 18, United States Code, Section 2.

COUNT 41

[18 U.S.C. § 1425 - Unlawful Procurement of Citizenship or Naturalization]

1. Paragraphs 1 through 40 of Counts 1 through 29 of this Indictment are realleged and incorporated as if set forth herein.

2. On or about February 27, 2007, in Burlington County, in the District of New Jersey and elsewhere, defendants,

NICOLAS GOMEZ-RUA, and
CLARA HERNANDEZ-ESTRADA,
a/k/a "Elizabeth Tirado,"
a/k/a "Elizabeth Gomez-Rua,"

knowingly procured, and aided and abetted the procurement of, contrary to law, the naturalization of a person, namely, NICOLAS GOMEZ-RUA, by way of false statements under oath, in that materially false statements were made in: (1) an Application for Naturalization (Form N-400) signed under oath on May 9, 2006, wherein defendant NICOLAS GOMEZ-RUA falsely represented that he was eligible to become a United States Citizen based on his marriage to a United States citizen, "Elizabeth Gomez;" and that he had never used other names (2) his naturalization interview under oath on February 23, 2007, wherein the defendant NICOLAS GOMEZ-RUA falsely represented that he had never used other names; that he was married to a United States citizen for the last three years; and that his spouse's name was Elizabeth Gomez, when in fact defendant CLARA HERNANDEZ-ESTRADA was not a United States citizen when she petitioned for defendant NICOLAS GOMEZ-RUA's naturalization; and (3) his Notice of Naturalization Oath Ceremony (Form N-445A), wherein the defendant signed under oath on February 27, 2007, that he met all the qualifications of citizenship.

All in violation of Title 18, United States Code, Section 1425(a) and Title 18, United States Code, Section 2.

COUNT 42

[18 U.S.C. § 1425 - Unlawful Procurement of Citizenship or Naturalization]

1. Paragraphs 1 through 40 of Counts 1 through 29 of this Indictment are realleged and incorporated as if set forth herein.

2. On or about April 25, 2007, in Burlington County, in the District of New Jersey and elsewhere, defendants,

NICOLAS GOMEZ-RUA, and
CLARA HERNANDEZ-ESTRADA,
a/k/a "Elizabeth Tirado,"
a/k/a "Elizabeth Gomez-Rua,"

knowingly procured, and aided and abetted the procurement of, contrary to law, the naturalization of a person, namely, C.G., by way of false statements under oath, in that materially false statements were made in: an Application for Naturalization (Form N-400) signed under oath on May 9, 2006, which contained the false representations that defendant NICOLAS GOMEZ-RUA was a lawful permanent resident and that Elizabeth Gomez was C.G.'s step mother and a United States citizen, when in fact Elizabeth Gomez was defendant CLARA ESTRADA HERNANDEZ and C.G.'s mother.

All in violation of Title 18, United States Code, Section 1425(a) and Title 18, United States Code, Section 2.

COUNT 43

[18 U.S.C. § 1542 - False Statement in Application for Passport]

1. Paragraphs 1 through 40 of Counts 1 through 29 of this Indictment are realleged and incorporated as if set forth herein.

2. On or about March 1, 2007, in Atlantic County, in the District of New Jersey and elsewhere, defendant

CLARA HERNANDEZ-ESTRADA,
a/k/a "Elizabeth Tirado,"
a/k/a "Elizabeth Gomez-Rua,"

an alien, a native, and a citizen of Colombia, knowingly and willfully made false statements in an application for a United States passport, with intent to induce and secure for her own use, the issuance of a passport under the authority of the United States, contrary to the laws regulating the issuance of passports and the rules prescribed pursuant to such law, that is, defendant HERNANDEZ-ESTRADA submitted a passport application using the name, date of birth, and social security number of another person, that is, "Elizabeth Tirado," and falsely represented that she was "Elizabeth Tirado," which statements defendant HERNANDEZ-ESTRADA knew to be false.

In violation of Title 18, United States Code, Section 1542.

COUNT 44
[18 U.S.C. § 911 - False Claim to United States Citizenship]

1. Paragraphs 1 through 40 of Counts 1 through 29 of this Indictment are realleged and incorporated as if set forth herein.

2. On or about June 11, 2008, in Atlantic County, in the District of New Jersey and elsewhere, defendant

CLARA HERNANDEZ-ESTRADA,
a/k/a "Elizabeth Tirado,"
a/k/a "Elizabeth Gomez-Rua,"

a native, and a citizen of Colombia and therefore an alien in the United States, falsely and willfully represented herself to be a citizen of the United States, that is, that she was "Elizabeth Gomez-Rua," on an application for a New Jersey Driver's license.

In violation of Title 18, United States Code, Section 911.

COUNT 45
[18 U.S.C. § 1028A(a)(1) - Aggravated Identity Theft]

1. Paragraphs 1 through 40 of Counts 1 through 29 of this Indictment are realleged and incorporated as if set forth herein.

2. On or about June 11, 2008, in Atlantic County, in the District of New Jersey and elsewhere, defendant

CLARA HERNANDEZ-ESTRADA,
a/k/a "Elizabeth Tirado,"
a/k/a "Elizabeth Gomez-Rua,"

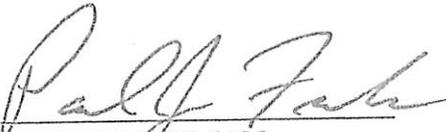
did knowingly and willfully transfer, possess, and use, without lawful authority, a means of identification of another person, that is, Elizabeth Tirado, to wit, a name, date of birth, and social security number, during and in relation to a felony violation, to wit, the false claims of United States citizenship, in violation of Title 18, United States Code, Section 911, charged in Count 44 of this Indictment.

In violation of Title 18, United States Code, Section 1028A(a)(1) and Title 18, United States Code, Section 2.

A TRUE BILL



FOREPERSON



PAUL J. FISHMAN
United States Attorney

CASE NUMBER: _____

United States District Court
District of New Jersey

UNITED STATES OF AMERICA

v.

NICOLAS GOMEZ-RUA,
CLARA ESTRADA HERNANDEZ

INDICTMENT FOR

18 U.S.C. § 911
18 U.S.C. § 1425
18 U.S.C. § 1542
18 U.S.C. § 1028A
26 U.S.C. § 7206(2)
42 U.S.C. § 408(a)(8)
18 U.S.C. § 2

A True Bill,

Foreperson

PAUL J. FISHMAN
U.S. ATTORNEY
NEWARK, NEW JERSEY

JASON M. RICHARDSON
ASSISTANT U.S. ATTORNEY
856-757-5026
