

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No. 13-
 :
 v. : 18 U.S.C. §§ 371, 641 1028A, & 2
 :
 MANUEL RODRIGUEZ : I N F O R M A T I O N

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

COUNT ONE
(Conspiracy)

BACKGROUND

1. At all times relevant to this Information:
 - a. Natural born citizens of the Commonwealth of Puerto Rico are, upon birth, automatically granted United States citizenship.
 - b. Citizens of the Commonwealth of Puerto Rico are, upon application, issued Social Security numbers by the Social Security Administration.
 - c. Citizens of the Commonwealth of Puerto Rico who reside in Puerto Rico are not required to file tax returns with the Internal Revenue Service ("IRS") as long as all of the Puerto Rico residents' income is derived from sources in Puerto Rico.

The Conspiracy

2. From in or about October 2007 through in or about August 2012, in the District of New Jersey, and elsewhere, defendant

MANUEL RODRIGUEZ

did knowingly and intentionally conspire and agree with others to embezzle, steal, purloin, and knowingly convert to his own use and the use of another, money, and things of value of the United States, namely United States Treasury Checks in the approximate amount of \$4,721,050.85, contrary to Title 18, United States Code, Section 641.

Object of the Conspiracy

3. The object of the conspiracy was for defendant RODRIGUEZ and his co-conspirators to obtain and ultimately cash income tax refund checks that were generated through the filing of materially false and fraudulent individual income tax returns with the IRS and State tax agencies, and to use the resulting illicit cash proceeds for their personal benefit.

Manner and Means of the Conspiracy

4. It was part of the conspiracy that beginning at least as early as in or about October 2007, members of the conspiracy obtained the personally identifiable information, including the names and social security numbers, of certain individuals. Among other things, members of the conspiracy obtained the social security numbers of Puerto Rican citizens.

5. It was further part of the conspiracy that members

of the conspiracy filed with the IRS and State tax agencies false and fraudulent U.S. Individual Income Tax Returns, using the identity information of others, including Puerto Rican citizens, and seeking state and federal tax refunds (collectively, the "Tax Returns") to which the members of the conspiracy were not entitled. The objective in doing so was to generate false and fraudulent income tax refund checks issued by the United States Department of the Treasury and State tax agencies (the "Tax Refund Checks").

6. It was further part of the conspiracy that, while members of the conspiracy used the personally identifiable information of certain individuals, including Puerto Rican citizens, to generate the Tax Refund Checks, they had the Tax Refund Checks issued and sent to different addresses that were in and around the District of New Jersey and elsewhere and were controlled by members of the conspiracy. Members of the conspiracy did this so that the Tax Refund Checks would be directed to addresses where they could retrieve them.

7. It was further part of the conspiracy that, once received, members of the conspiracy would cash the Tax Refund Checks in a variety of ways, including at banks and check-cashing establishments.

8. It was further part of the conspiracy that defendant RODRIGUEZ would deposit Tax Refund Checks into his accounts and, in some instances, provide other co-conspirators with a portion of those proceeds. In other instances, other members of the conspiracy would deposit Tax Refund Checks into defendant

RODRIGUEZ'S accounts in exchange for a percentage of the proceeds. Defendant RODRIGUEZ then withdrew the proceeds from the cashed Tax Refund Checks from the accounts and used the money for his benefit and, in some instances, provided other co-conspirators with a portion of those proceeds.

Overt Acts

9. In furtherance of the conspiracy and to effect the unlawful object thereof, defendant RODRIGUEZ and his co-conspirators committed and caused to be committed the following overt acts in the District of New Jersey and elsewhere:

- a. On or about September 22, 2008, defendant RODRIGUEZ caused two Tax Refund Checks, totaling approximately \$12,376, to be deposited into an account in the name of "International Furniture Gallery, Corp.," which RODRIGUEZ controlled. One of the Tax Refund Checks deposited on September 22, 2008 was in the amount of approximately \$8,669 and in the name of an individual identified as "A.V.M."
- b. On or about October 20, 2008, defendant RODRIGUEZ caused approximately twelve Tax Refund Checks, totaling approximately \$31,388, to be deposited into an account in the name of "International Furniture Gallery, Corp.," which RODRIGUEZ controlled.

In violation of Title 18, United States Code, Section 371.

COUNT TWO
(Theft of Government Property)

1. The allegations set forth in paragraphs 1 and 4 through 9 of Count One of this Information are realleged and reincorporated as if set forth herein.

2. From in or about October 2007 through in or about August 2012, in the District of New Jersey, and elsewhere, defendant

MANUEL RODRIGUEZ

did knowingly and intentionally embezzle, steal, purloin, and convert to his own use and the use of others, money, and things of value of the United States, namely United States Treasury Checks in the approximate amount of \$4,721,050.85.

In violation of Title 18, United States Code, Section 641 and Section 2.

COUNT THREE
(Aggravated Identity Theft)

1. The allegations set forth in paragraphs 1 and 4 through 9 of Count One of this Information are realleged and reincorporated as if set forth herein.

2. From in or about October 2007 through in or around August 2012, in the District of New Jersey, and elsewhere, defendant

MANUEL RODRIGUEZ

did knowingly transfer, possess, and use, without lawful authority, a means of identification of another person, namely, a name of an individual identified as "A.V.M," during and in relation to a felony violation of a provision contained in Chapter 31, United States Code, namely, theft of government funds, in violation of Title 18, United States Code, Section 641, charged in Count Two of this Information.

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



PAUL J. FISHMAN
United States Attorney

CASE NUMBER: _____

**United States District Court
District of New Jersey**

UNITED STATES OF AMERICA

v.

MANUEL RODRIGUEZ

INFORMATION FOR

18 U.S.C. §§ 371, 641, 1028A, and 2

PAUL J. FISHMAN

UNITED STATES ATTORNEY, NEWARK, NEW JERSEY

DANIELLE ALFONZO WALSMAN

ASSISTANT U.S. ATTORNEY

NEWARK, NEW JERSEY

(973) 645-2724
