

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Crim. No. 14-54 (CCC)
: :
: 18 U.S.C. §§ 371, 641, and 2
v. :
: SUPERSEDING INFORMATION
ROSA MARMOL

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

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 their income is derived from sources in Puerto Rico.

COUNT ONE
(Conspiracy)

The Conspiracy

2. From in or about October 2011 through in or about February 2012, in the District of New Jersey, and elsewhere, defendant

ROSA MARMOL

did knowingly and intentionally conspire and agree with others to embezzle, steal, purloin, and knowingly convert to her own use and the use of another, money, and things of value of the

United States, namely United States Treasury Checks in an amount greater than \$1,000, contrary to Title 18, United States Code, Section 641.

Object of the Conspiracy

3. The object of the conspiracy was for defendant MARMOL and her 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 2011, 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 fraudulently obtained 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 MARMOL would deposit into a co-conspirator's bank accounts the proceeds from the Tax Refund Checks she cashed, less MARMOL's profit or share. The co-conspirator then withdrew the proceeds from the cashed Tax Refund Checks from his accounts 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 MARMOL and her co-conspirators committed and caused to be committed the following overt acts in the District of New Jersey and elsewhere:

- a. On or about January 4, 2012, defendant MARMOL deposited or cashed a Tax Refund Check for \$8,220 in a bank account in Grand Rapids, Michigan (the "Michigan Tax Refund Check"). The tax return associated with the Michigan Tax Refund Check was filed using the identity of an individual with the initials "M.S.V." who purportedly resided in Shirley, New York.
- b. On or about January 4, 2012, MARMOL deposited \$5,000 of the cash proceeds of the Michigan Tax Refund Check in a bank account of a co-conspirator.

All in violation of Title 18, United States Code, Section 371.

COUNT TWO

(Theft of Government Property)

1. The allegations set forth in paragraph 1 and 2 through 9 of Count One of this Information are realleged and incorporated by reference as if set out in full herein.

2. From in or about October 2011 through in or about February 2012, in the District of New Jersey and elsewhere, the defendant

ROSA MARMOL

did knowingly and intentionally embezzle, steal, purloin, and convert to her own use and the use of others, a record, voucher, money, and thing of value of the United States, namely United States Treasury Checks in an amount greater than \$1,000.

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



PAUL J. FISHMAN
United States Attorney

CASE NUMBER:

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UNITED STATES OF AMERICA

v.

ROSA MARMOL

SUPERSEDING INFORMATION FOR
18 U.S.C. §§ 371, 641 and 2

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