

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Hon.
v. : Criminal No. 10-____
JASON EATON : 18 U.S.C. § 371

INFORMATION

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

1. Between in or about March 2007 and in or about March 2009, in the District of New Jersey and elsewhere, defendant

JASON EATON

did knowingly and intentionally conspire and agree with Steven Nelson and others to:

(a) defraud the United States by obtaining and aiding each other and others in obtaining the payment and allowance of false, fictitious, and fraudulent claims, namely, false U.S. Individual Income Tax Returns, Forms 1040, contrary to Title 18, United States Code, Section 287; and

(b) knowingly and with intent to defraud traffic in and use one or more unauthorized access devices during any one-year period, and by such conduct obtain anything of value aggregating \$1,000 or more during that period, contrary to Title 18, United States Code, Section 1029(a)(2).

OBJECT OF THE CONSPIRACY

2. It was the object of the conspiracy for defendant Jason Eaton, Steven Nelson and others to profit by using fraudulently obtained names and Social Security Numbers to file false U.S. Individual Income Tax Returns that claimed tax refunds to which they were not entitled and to use counterfeit driver's licenses and counterfeit credit and debit cards to purchase items for resale on the black market.

MANNER AND MEANS OF THE CONSPIRACY

3. It was part of the conspiracy that Steven Nelson and others fraudulently obtained names and Social Security Numbers of adults ("the Adults") from records at doctor's offices, hospitals, nursing homes, health clinics, government offices, and other places in New York City where Steven Nelson and others either worked or had access to such.

4. It was further part of the conspiracy that Steven Nelson and others fraudulently obtained names, dates of birth, and Social Security Numbers of minor patients ("the Minor Patients") from the records of pediatric cancer and other hospitals and health clinics in New York City.

5. It was further part of the conspiracy that Steven Nelson prepared false U.S. Individual Income Tax Returns in the names and Social Security Numbers of the Adults without their

knowledge ("the False Returns").

6. It was further part of the conspiracy that Steven Nelson included the names, dates of birth, and Social Security Numbers of the Minor Patients on the False Returns in support of the False Returns' claimed eligibility for certain tax benefits. At no time did the Minor Patients or their guardians authorize Steven Nelson to include the Minor Patients' names, Social Security Numbers, or dates of birth on the False Returns.

7. It was further part of the conspiracy that defendant JASON EATON, Steven Nelson and others sometimes caused the False Returns to be prepared by bringing a False Return to a commercial tax return preparer for electronic filing. Once there, defendant JASON EATON, Steven Nelson and others would cause the commercial tax return preparer to file the False Return and would apply for a refund anticipation loan ("RAL") through the tax return preparer. The RAL allowed defendant JASON EATON, Steven Nelson, and others to receive an advance ("RAL Check") from the commercial tax return preparer against the refunds claimed on the False Tax Returns within three to five days after the False Returns were electronically filed.

8. It was further part of the conspiracy that Steven Nelson and others sometimes filed the False Returns through Company T, an Internet website that allowed the electronic filing of tax returns.

9. It was further part of the conspiracy that Steven Nelson requested that the Internal Revenue Service send tax refunds owed to the Adults on the basis of the False Returns to addresses in the Bronx and elsewhere that Steven Nelson and others controlled, including his house, his neighbors' houses, and his child's mother's house ("Drop Addresses").

10. It was further part of the conspiracy that defendant JASON EATON, Steven Nelson and others sometimes used and caused to be used counterfeit driver's licenses and other identification documents in the names of the Adults to cash United States Treasury checks and RAL Checks that represented the tax refunds claimed on the False Returns.

11. It was further part of the conspiracy that Steven Nelson and others sometimes caused United States Treasury checks and RAL Checks to be deposited into bank accounts that they controlled and subsequently caused withdrawals from those accounts.

12. It was further part of the conspiracy that defendant JASON EATON and others used counterfeit driver's licenses and counterfeit credit and debit cards to purchase consumer goods such as flat screen televisions and video game consoles for resale on the black market.

OVERT ACTS

13. In order to further the objects of the conspiracy, the following overt acts were committed by defendant JASON EATON and others in the District of New Jersey and elsewhere:

a. On or about February 11, 2009, defendant JASON EATON and Steven Nelson traveled to Bergen County, New Jersey in possession of a RAL Check payable to L.T., an Adult in whose name a False Tax Return had been prepared.

b. On or about February 11, 2009, in Bergen County, New Jersey, defendant JASON EATON and Steven Nelson possessed a counterfeit driver's license in the name of L.T. that bore the photograph of an individual who was not L.T.

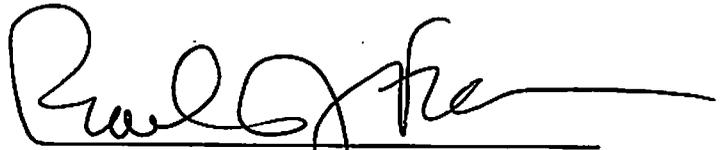
c. On or about February 11, 2009, in Bergen County, New Jersey, defendant JASON EATON possessed a handwritten list setting forth identifying information regarding approximately 59 False Returns that Steven Nelson and others had filed at Company T's Internet website.

d. On or about February 11, 2009, in Bergen County, New Jersey, defendant JASON EATON possessed a counterfeit New York driver's license bearing his photograph in the name of "M.B." and two counterfeit Visa check cards in that name.

e. On or about February 11, 2009, in Bergen County, New Jersey, defendant JASON EATON possessed a counterfeit New

York driver's license bearing his photograph in the name of
"T.J." and one fraudulent Visa check card bearing that name.

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



PAUL J. FISHMAN
United States Attorney

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PAUL J. FISHMAN

U.S. ATTORNEY

NEWARK, NEW JERSEY

SETH B. KOSTO

ASSISTANT U.S. ATTORNEY

(973) 645-2737

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