

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA : Criminal No.
 :
 v. : 26 U.S.C. § 7206(2)
 :
 REGINA SANTOS : 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:

1. At all times relevant to this Information, defendant REGINA SANTOS, was a resident of South River, New Jersey, and was self-employed as a preparer of federal income tax returns.

2. At all times relevant to this Information, defendant REGINA SANTOS was the owner and operator of One Stop Agency, LLC, located at 41 Jackson Street, South River, New Jersey 08882.

3. At all times relevant to this Information, defendant REGINA SANTOS:

a. met with individual taxpayers at the office described in paragraph 2 to prepare their U.S. individual income tax returns;

b. prepared false U.S. individual income tax returns for her clients by fabricating and inflating itemized deductions, such as medical expenses, charitable contributions

and employee business expenses on Schedule A, and claiming education credits on their returns in order to obtain refunds for her clients in amounts greater than that to which they were entitled; and

c. charged clients a fee for her services of approximately \$70 per return.

4. From on or about April 2007 through on or about April 2008, defendant REGINA SANTOS prepared approximately 65 U.S. individual federal income tax returns on behalf of 40 clients for tax years 2004 through 2007 which contained falsely claimed itemized deductions reported on Schedule A of those tax returns.

5. On or about January 17, 2008, defendant REGINA SANTOS prepared a joint 2007 U.S. Individual Income Tax Return, Form 1040, for RD and VD. That return stated that RD and VD for tax year 2007, were entitled to income tax deductions for charitable contributions, employee business expenses and education credits and a tax refund in the amount of \$6,589.00.

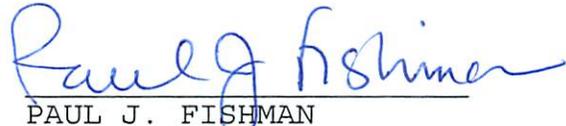
6. During tax year 2007, RD and VD were not entitled to claim itemized deductions totaling approximately \$41,704.00, education credits in the amount of \$965.00, or a tax refund in the amount of \$6,589.00.

7. On or about January 17, 2008, in the District of New Jersey, the defendant

REGINA SANTOS

knowingly and willfully did aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a joint 2007 U.S. Individual Income Tax Return, Form 1040, described in paragraph 5, which was fraudulent and false as to material matters, as described in paragraph 6, knowing that the return was false and fraudulent.

In violation of Title 26, United States Code, Section 7206(2).


PAUL J. FISHMAN
United States Attorney