FILED
UNITED STATES DISTRICT COURT
ALBUQUERQUE, NEW MEXICO
APR 23 2014
MATTHEW J. DYKMAN
CLERK

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF NEW MEXICO

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	CRIMINAL NO. 14-1372-LH
	)	
vs.	)	Count 1: 18 U.S.C. § 371: Conspiracy;
	)	
ANDRE LEWIS,	)	Count 2: 18 U.S.C. § 1001(a)(2): False Statement;
	)	
Defendant.	)	Counts 3-11: 26 U.S.C. § 7206(2): Aiding and Assisting in the Preparation and Presentation of a False and Fraudulent Return, Statement, or Other Document.

INDICTMENT

The Grand Jury charges:

Count 1

1. From on or about February 8, 2009, through on or about July 27, 2009, in Bernalillo County, in the District of New Mexico, and elsewhere, the defendant, **ANDRE LEWIS**, unlawfully, knowingly and intentionally did conspire, combine, confederate and agree with others both known and unknown to the Grand Jury, and acted interdependently with those others, to defraud the United States for the purpose of impeding, impairing, obstructing and defeating the lawful Government functions of the Internal Revenue Service (IRS) of the Treasury Department in the ascertainment, computation, assessment and collection of individual income taxes.

Object of the Conspiracy

2. The object of the conspiracy was to fraudulently obtain monies or tax refunds from the IRS.

Manner and Means

3. The manner and means by which the defendant, **ANDRE LEWIS,** and his co-conspirators sought to accomplish the objectives of the conspiracy included, among other things:

a. Electronically filing false federal income tax returns for a series of taxpayers that either included false claims to the First Time Home Buyer Credit (FTHB) or false withholding information;

b. Obtaining names, identifiers, and W-2 Forms from federal taxpayers in order to file false federal income tax returns;

c. Obtaining the monies from the IRS that resulted from the filing of fraudulent federal income tax returns.

Overt Acts

4. In furtherance of the conspiracy, and to accomplish the objectives of the conspiracy, the following overt acts, among others, were committed from on or about February 8, 2009, through on or about July 27, 2009, in Bernalillo County, in the District of New Mexico, and elsewhere:

Overt Act 1

5. On or about February 8, 2009, the defendant, **ANDRE LEWIS**, electronically signed and filed his personal tax return claiming a false refund of $16,635, using an email address established at that time from a co-conspirator's house and with the co-conspirator's assistance, resulting in an IRS deposit on or about February 23, 2009, in the amount of $16,026.14, into the bank account of the defendant, **ANDRE LEWIS**.

Overt Act 2

6. On or about March 3, 2009, the defendant, **ANDRE LEWIS**, electronically filed a tax return for R.R. falsely claiming an FTHB credit of $7,500, resulting in an IRS deposit on or about March 27, 2009, in the amount of $11,426 into the bank account of the defendant, **ANDRE LEWIS**.

Overt Act 3

7. On or about March 4, 2009, the defendant, **ANDRE LEWIS**, electronically filed from a co-conspirator's IP address a tax return for J.N. falsely claiming an FTHB credit of $7,500, resulting in an IRS deposit on or about March 13, 2009, in the amount of $10,361.72 into the bank account of the defendant, **ANDRE LEWIS**.

Overt Act 4

8. On or about March 4, 2009, the defendant, **ANDRE LEWIS**, electronically filed a tax return for C.T. falsely claiming an FTHB credit of $7,500, resulting in an IRS deposit on or about March 20, 2009, in the amount of $11,683.25 into the bank account of the defendant, **ANDRE LEWIS**.

Overt Act 5

9. On or about March 11, 2009, the defendant, **ANDRE LEWIS**, electronically filed a tax return for S.T. falsely claiming an FTHB credit of $7,500, resulting in an IRS deposit on or about March 20, 2009, in the amount of $7,970.04 into the bank account of the defendant, **ANDRE LEWIS**.

Overt Act 6

10. On or about April 15, 2009, the defendant, **ANDRE LEWIS**, electronically filed a tax return for J.J. falsely claiming an FTHB credit of $7,500, resulting in an IRS deposit on or about May 1, 2009, in the amount of $11,508.10 into the account of an unindicted co-conspirator.

Overt Act 7

11. On or about May 5, 2009, the unindicted co-conspirator whose bank account received the IRS refund for the return that the defendant, **ANDRE LEWIS**, had filed for J.J., paid the defendant, **ANDRE LEWIS**, $7,000 in a cashier's check dated May 5, 2009, payable to Lewis.

Overt Act 8

12. On or about June 10, 2009, the defendant, **ANDRE LEWIS**, electronically filed a tax return for M.M. falsely claiming an FTHB credit of $8,000, resulting in an IRS deposit on or about June 25, 2009, in the amount of $7,966.79 into the account of an unindicted co-conspirator.

Overt Act 9

13. On or about March 20, 2009, the defendant, **ANDRE LEWIS**, electronically filed a tax return for M.L. falsely claiming an FTHB credit of $7,500, resulting in an IRS deposit on or about July 17, 2009, in the amount of $8,891.79 into the account of an unindicted co-conspirator.

In violation of 18 U.S.C. § 371.

Count 2

14. On or about August 13, 2009, in the District of New Mexico, the defendant, **ANDRE LEWIS**, in a matter within the jurisdiction of the Internal Revenue Service (IRS), did knowingly and willfully make and cause to be made a materially false, fictitious and fraudulent statement and representation, knowing such statement and representation to be false, fictitious and fraudulent, by telling IRS Criminal Investigations Special Agent Crystal Chavez that he did not have the email account bearing his name, Andre_Lewis4200@yahoo.com. The statement and representation was false because, as the defendant, **ANDRE LEWIS,** then and there well knew, he used that email account for the purpose of electronically filing false federal income tax returns.

In violation of 18 U.S.C. § 1001(a)(2).

Counts 3-11

15. From on or about February 8, 2009, to on or about June 10, 2009, in Bernalillo County, New Mexico, in the District of New Mexico, the defendant, **ANDRE LEWIS**, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040, for tax year 2008, on behalf of the taxpayers listed below. Each return was false and fraudulent as to a material matter, in that each return claimed a First Time Home Buyer Credit or false withholdings, that the defendant then and there knew to be false and fraudulent:

Count	On or About Filing Date	Taxpayer Name (or Initials) on Return	Account Holder	Approximate Amount of Refund Claimed	Approximate Amount of Refund Deposited
3	2/8/2009	Andre Lewis	Andre Lewis	$16,635.00	$16,026.14
4	3/3/2009	R.R.	Andre Lewis	$12,084.00	$11,426.00
5	3/4/2009	C.T.	Andre Lewis	$12,341.00	$11,683.25
6	3/4/2009	J.N.	Andre Lewis	$10,424.00	$10,361.72
7	3/11/2009	S.T.	Andre Lewis	$ 8,028.00	$ 7,970.04
8	3/11/2009	J.V. & R.S.	R.S.	$10,795.00	$10,737.04
9	3/24/2009	U.N.	A.A.	$ 7,437.00	$ 7,379.04
10	4/15/2009	J.J.	C.R. and J.R.	$11,569.00	$11,508.10
11	6/10/2009	M.M.	J.G.	$ 8,490.00	$ 7,966.79
				Total $97,803.00	Total $95,058.12

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

A TRUE BILL:

/s/
FOREPERSON OF THE GRAND JURY

Assistant United States Attorney
04/23/14 11:49AM