

SEALED

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

FILED by _____ D.C.
FEB - 9 2017
STEVEN M. LARIMORE CLERK U. S. DIST. CT. S. D. of FLA. - FT. LAUD.

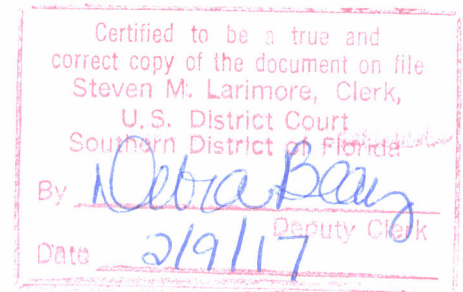
CASE NO. 17-60043-CR-Moreno
18 U.S.C. § 371
18 U.S.C. § 1343
18 U.S.C. § 1028A
18 U.S.C. § 2

UNITED STATES OF AMERICA

vs.

ISRAEL TASSY, aka Lou,
EVENS JULIEN, aka Chulo and
JEAN LEROY DESTINE, aka Dolo,

Defendants.



INDICTMENT

The Grand Jury charges that:

INTRODUCTION

At all times relevant to this Indictment:

1. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States, and collecting taxes owed to the United States.

2. An Electronic Filing Identification Number ("EFIN") was a number assigned by the IRS to tax return preparers that were accepted into the electronic filing program ("e-file"). To become an authorized IRS e-file provider, a preparer had to submit an application and undergo a screening process to ensure that he or she was not a convicted felon.

3. A Preparer Tax Identification Number ("PTIN") was a number required of all tax return preparers who are compensated for preparing, or assisting in the preparation of, all or

substantially all of any United States federal tax return, claim for refund, or other tax form submitted to the IRS with limited exceptions. Beginning on January 1, 2011, all paid tax return preparers needed to have a PTIN.

4. A Refund Anticipation Loan was a short-term consumer loan made in anticipation of a consumer's tax return being accepted and a refund being paid by the IRS. If the loan was approved, the financial institution authorized the return preparer to print the check and disburse the funds to the taxpayer. The major financial institution involved in the RAL program was Santa Barbara Tax Product Group ("Santa Barbara Tax") and its affiliated institutions which initially offered Refund Anticipation Loans until 2010 for the tax year 2009. Thereafter, SBTPT and its affiliated institutions offered a Refund Transfer formerly known as a Refund Anticipation Loan), which was a bank product that allowed tax preparation and bank fees to be deducted from the refund issued by the United States Department of the Treasury and paid to the taxpayer in the form of a check.

5. A Service Bureau was a software platform that enabled a collection of EFINS and related financial products to be registered and serviced by a centralized individual or entity. A service bureau offered tax preparation software and financial products software to return preparers. The service bureau received a percentage of the tax return fees generated from the EFINS registered with the service bureau.

6. Advent Financial ("Advent") was a financial tax products company which made tax refunds immediately available to its customers. Advent issued Refund Transfers for returns filed using EFIN's registered to service bureaus with Advent.

7. Ohio Valley Bank Co. was a financial tax products company which made tax refunds immediately available to its customers. Ohio Valley Bank Co. issued Refund Transfers for returns filed using EFIN's.

8. United Missouri Bank was a financial tax products company which made tax refunds immediately available to its "customers." United Missouri Bank issued RTs for returns filed using EFIN's.

9. Defendant EVENS JULIEN owned a service bureau through his company, A Tax Financial Services, Inc. ("ATFS"). ATFS was registered with Advent and "Petz Enterprises," a tax software provider which contracted with others to sell the software to preparers for a commission.

10. A "means of identification" was any name or number that may be used, alone or in conjunction with any other information, to identify a specific individual, including a name, social security number, or date of birth.

11. Rightway Tax Solutions was a California company which offered tax preparation and bank product software systems so preparers could electronically file tax returns and receive the refunds by Refund Anticipation Loan checks or deposits and preparation fees into their business accounts.

COUNT ONE
(Conspiracy - 18 U.S.C. § 371)

12. The allegations contained in Paragraphs 1 through 11 of the Introduction Section of this Indictment are incorporated by reference as though re-alleged in their entirety herein.

13. From in or around 2008, the exact date being unknown to the Grand Jury, through on or about January 27, 2015, at Broward and Miami-Dade Counties, in the Southern

District of Florida and elsewhere, the defendants,

**ISRAEL TASSY, aka Lou,
EVENS JULIEN, aka Chulo and
JEAN LEROY DESTINE, aka Dolo,**

knowingly and willfully conspired and agreed with each other, and with other persons both known and unknown to the Grand Jury, to:

a. defraud the United States by impeding, impairing, obstructing and defeating the lawful governmental functions of the Internal Revenue Service of the Department of the Treasury in the ascertainment, computation, assessment and collection of the revenue, that is, federal income taxes;

b. commit an offense against the United States, that is, to knowingly and intentionally devise and intend to devise a scheme and artifice to defraud, and for obtaining money or property by means of false and fraudulent pretenses, representations or promises, and by omissions of material fact, and, for the purpose of executing such scheme and artifice, transmit and cause to be transmitted, by means of wire communication in interstate commerce certain writings, signs, signals, pictures and sounds, in violation of Title 18, United States Code, Section 1343;

c. commit an offense against the United States, that is, during and in relation to a felony violation of Title 18, United States Code, Section 1343, to knowingly transfer, possess and use, without lawful authority, the means of identification of another person, in violation of Title 18, United States Code, Section 1028A.

OBJECT OF THE CONSPIRACY

14. It was the purpose and object of the conspiracy for the defendants and their co-conspirators to unjustly enrich themselves by obtaining federal income tax refunds from the IRS to which they were not entitled.

MANNER AND MEANS OF THE CONSPIRACY

15. The manner and means by which the defendants and their co-conspirators sought to accomplish the purpose and object of this conspiracy, included, among other things, the following:

a. One or more of the co-conspirators would and did recruit knowing co-conspirators and other individuals to put businesses, bank accounts and EFINs in their names, through which fraudulent transactions would be conducted;

b. One or more of the co-conspirators would and did use, or recruit others to use, without lawful authority, the means of identification of actual individuals, some deceased, to prepare and file false, fictitious and fraudulent income tax returns with the IRS;

c. One or more of the co-conspirators would and did obtain possession of fraudulently obtained refunds in the form of pre-paid debit cards and United States Treasury, Refund Anticipation Loan and Refund Transfer checks diverted to addresses or into bank accounts that they caused to be created and controlled;

e. One or more of the co-conspirators would and did take steps to conceal the existence of the conspiracy.

OVERT ACTS

16. In furtherance of the conspiracy, and to effect the objects thereof, at least one of the co-conspirators committed and caused to be committed, at Broward and Miami-Dade Counties, in the Southern District of Florida, at least one of the following overt acts, among others:

a. On or about August 1, 2008, defendant ISRAEL TASSY, opened Bank of America account, ending in 4189, in the name of ISRAEL TASSY.

b. On or about June 26, 2009, defendant ISRAEL TASSY was added as a signatory to Wachovia Bank, N.A. ("Wachovia") account ending in 4292, originally opened in the name of T.L.M.

c. In and around 2010, defendants ISRAEL TASSY and JEAN LEROY DESTINE approached T.L.M. and T.Y. to obtain an EFIN in their names, telling them that they needed to get fingerprinted and sign on bank accounts and TASSY and DESTINE would take care of the rest.

d. In and around 2010-2011, defendants ISRAEL TASSY and JEAN LEROY DESTINE paid \$30,000 to T.L.M. to obtain EFIN 604403, enabling them to file fraudulent tax returns using stolen identities.

e. In and around 2010-2011, defendants ISRAEL TASSY and JEAN LEROY DESTINE paid \$30,000 to T.Y. to obtain EFIN 604405, enabling them to file fraudulent tax returns using stolen identities.

f. In and around 2010, defendant ISRAEL TASSY supplied co-conspirator Dukens Eleazard with T.Y. and T.L.M.'s identity information for Eleazard to obtain EFIN numbers under T.Y. and T.L.M.'s identities from the IRS.

g. On or about October 28, 2010, defendant EVENS JULIEN signed and submitted an EFIN application to participate in the IRS e-file program, listing himself as the principal and responsible official.

h. On or about November 29, 2010, defendants ISRAEL TASSY and JEAN LEROY DESTINE caused an EFIN application to be signed and submitted to the IRS, by T.L.M as the principal and responsible official.

i. On or about December 2, 2010, defendants ISRAEL TASSY and JEAN LEROY DESTINE caused T.Y. to sign and submit an EFIN application to the IRS, as the principal and responsible official.

j. On or about December 10, 2010, defendants ISRAEL TASSY and JEAN LEROY DESTINE caused the IRS to assign and activate EFIN 604403 for a sole-proprietorship with T.L.M. as the principal and responsible official.

k. On or about December 10, 2010, defendants ISRAEL TASSY and JEAN LEROY DESTINE caused the IRS to assign and activate EFIN 604405 for a sole-proprietorship with T.Y. as the principal and responsible official.

m. On or about December 21, 2010, defendant EVENS JULIEN caused the IRS to assign and activate EFIN 604134 for a sole-proprietorship with EVENS JULIEN as the principal and responsible official.

n. On or about January 6, 2011, defendant EVENS JULIEN caused EFIN 604134 to be registered with Santa Barbara Tax under ATFS, listing EVENS JULIEN as the contact.

o. From on or about January 12, 2011, to on or about February 9, 2011, defendant ISRAEL TASSY received a total of approximately \$70,113, in tax preparation fees, into Wachovia

account, ending in 4292, from Santa Barbara Tax, each such receipt constituting an overt act.

p. From on or about January 15, 2011, to on or about July 6, 2011, defendants ISRAEL TASSY and JEAN LEROY DESTINE filed or caused to be filed 686 tax returns for tax year 2010 using EFIN 604405 in the name of T.Y., requesting refunds totaling \$2,843,679, each such filing constituting an overt act.

q. From on or about January 15, 2011, to on or about April 4, 2011, defendant EVENS JULIEN filed or caused to be filed, 321 tax returns for tax year 2010, using EFIN 604134, requesting refunds totaling \$957,444, each such filing constituting an overt act.

r. From on or about January 15, 2011, to on or about October 4, 2011, defendants ISRAEL TASSY and JEAN LEROY DESTINE filed or caused to be filed 439 tax returns for tax year 2010 using EFIN 604403 in the name of T.L.M., requesting refunds totaling \$1,343,267, each such filing constituting an overt act.

s. On or about January 31, 2011, defendant ISRAEL TASSY caused B & B Financial Tax Services LLC to be registered as a limited liability company with the Florida Department of State, Division of Corporations, listing T.L.M. as the president and registered agent and ISRAEL TASSY as the vice president.

t. On or about January 31, 2011, defendant ISRAEL TASSY caused N & B Tax Services LLC to be registered as a limited liability company with the Florida Department of State, Division of Corporations, listing T.Y. as president and registered agent and ISRAEL TASSY as the vice president.

u. On or about February 2, 2011, defendant EVENS JULIEN caused ATFS to be registered as a for-profit corporation with the Florida Department of State, Division of Corporations, listing

EVENS JULIEN as registered agent.

v. On or about February 3, 2011, defendant EVENS JULIEN opened bank account ending in 7560 at Wachovia, in the name of ATFS, listing EVENS JULIEN as the Chief Executive Officer and sole signatory.

w. From on or about February 8, 2011, to on or about April 4, 2011, defendant EVENS JULIEN deposited into Wachovia account ending in 7560, in the name of ATFS, approximately \$74,400 in checks, payable to ATFS from University Bank, the affiliate bank of Santa Barbara Tax, each such deposit constituting an overt act.

x. On March 5, 2011, defendant EVENS JULIEN wrote a check drawn on Wachovia account ending in 7560, payable to Miami Imports, in the amount of \$33,239, for a 2007 Mercedes S550.

y. On or about May 10, 2011, defendant ISRAEL TASSY opened an account ending in 1211 at Bank of America, in the name of "ISRAEL TASSY sole prop DBA Tassy Car Service," listing himself as the sole signatory.

z. On or about August 15, 2011, defendant JEAN LEROY DESTINE caused Lucki Charm Boutique Corp. to be registered as a for-profit corporation with the Florida Department of State, Division of Corporations, listing JEAN L. DESTINE as the president and registered agent.

aa. On August 26, 2011, defendant EVENS JULIEN opened an account ending in 8964 at Wells Fargo Bank, N.A., in the name of ATFS, listing himself as sole signatory.

bb. From on or about August 26, 2011, to on or about June 30, 2014, defendant EVENS JULIEN deposited and caused deposits of approximately \$444,873 to be made into an account ending in 8964 at Wells Fargo Bank, N.A., in the name of ATFS. The deposits consisted of approximately \$243,880 of direct deposited return preparation fees from Advent and Santa

Barbara Tax, \$153,838 in service bureau return preparation fees from Petz Enterprises, \$24,311 in checks from Santa Barbara Tax, \$1,243 in tax refund checks from Ohio Valley Bank and \$19,800 in money orders, each such deposit constituting an overt act.

cc. From on or about January 13, 2012, to on or about March 11, 2012, defendants ISRAEL TASSY and JEAN LEROY DESTINE filed, or caused to be filed, 330 tax returns for tax year 2011 using EFIN 604405 in the name of T.Y., requesting refunds totaling \$1,663,490, each such filing constituting an overt act.

dd. From on or about January 24, 2012, to on or about March 2, 2012, defendant EVENS JULIEN filed or caused to be filed, 144 tax returns for tax year 2011, using EFIN 604134, requesting refunds totaling \$702,450, each such filing constituting an overt act.

ee. In and around January 2012, defendant EVENS JULIEN caused the EFINS belonging to T.Y. and T.L.M. to be registered jointly with his Advent service bureau account, which was created for the purpose of filing fraudulent tax returns using stolen identities.

ff. From on or about January 24, 2012, to on or about September 5, 2013, defendant EVENS JULIEN maintained approximately 25 EFINS in his service bureau in order to facilitate the filing of fraudulent tax returns using stolen identities.

gg. On or about July 23, 2012, defendant EVENS JULIEN caused an \$8,000 check to be issued to J D & M Marketing Investment LLC, from a Wells Fargo Bank, NA account ending in 8964, at in the name of ATFS, in order to funnel fraudulently obtained tax refund proceeds to co-conspirator Dukens Eleazard.

hh. From on or about January 17, 2012, to on or about October 5, 2012, defendants ISRAEL TASSY and JEAN LEROY DESTINE filed, or caused to be filed, 309 tax returns for tax year

2011, using EFIN 604403, requesting refunds totaling \$1,192,194, each such filing constituting an overt act.

ii. In or about October 2012, defendant EVENS JULIEN caused EFIN 604134 to be registered with Advent, which provided tax preparer refund settlement programs through United Missouri Bank, and directed that all preparation fees be deposited to a Wells Fargo bank account, ending in 8964.

jj. On or about December 11, 2012, defendant EVENS JULIEN caused the IRS to assign and activate EFIN 609303 for Ben Franks Financial LLC, with J.J. as the principal and responsible official.

kk. In or around 2012, defendant ISRAEL TASSY caused B&B Financial Tax Services LLC to be registered with Ingenicard, a company that provided tax preparers refund settlement programs using prepaid debit cards, under the names T.Y., and R.S., and created, and caused to be created, a JPMorgan Chase account, ending in 0176, to receive the tax preparation fees.

ll. From on or about January 29, 2014, to on or about October 21, 2014, defendant EVENS JULIEN filed or caused to be filed, 211 tax returns for tax year 2013, using EFIN 609303, requesting refunds totaling \$1,029,191, each such filing constituting an overt act.

mm. On or about January 27, 2015, defendant EVENS JULIEN caused EFIN 609579 to be placed on his service bureau with Rightway Tax Solutions in the name of A.B.

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

COUNTS TWO THROUGH EIGHT
(Wire Fraud - 18 U.S.C. § 1343)

17. The allegations contained in Paragraphs 1 through 11 of the Introduction Section of this Indictment are incorporated by reference as though re-alleged in their entirety herein.

18. From in or around 2007 through on or about October 10, 2014, at Broward and Miami-Dade Counties, in the Southern District of Florida and elsewhere, the below-listed defendants did knowingly and with intent to defraud, devise and intend to devise a scheme and artifice to defraud, and for obtaining money and property from others by means of materially false and fraudulent pretenses, representations, and promises, and by omissions of material fact, and for the purpose of executing the scheme and artifice to defraud, did knowingly transmit or cause to be transmitted by means of wire communication in interstate commerce, certain writings, signs, signals, pictures and sounds, to wit: electronically filed federal income tax returns to the IRS, as more particularly described in each count below.

THE SCHEME TO DEFRAUD

19. The allegations contained in Paragraph 16 of Count One of this Indictment are incorporated by reference, as though re-alleged in their entirety herein.

THE WIRE COMMUNICATIONS

20. On or about the dates listed below, at Broward and Miami-Dade Counties, in the Southern District of Florida and elsewhere, the below-listed defendants, as set forth in each Count below, for the purpose of executing the aforesaid scheme and artifice to defraud, did knowingly transmit and cause to be transmitted by means of wire communication in interstate commerce, that is, from a location in Florida to an IRS Service Center located outside Florida, certain writings, signs, signals, pictures, and sounds, as more specifically described for each Count listed below:

COUNT	DEFENDANT	DATE	WIRE COMMUNICATION
Two	ISRAEL TASSY and JEAN LEROY DESTINE	February 11, 2012	an electronically filed Federal Income Tax Return, to the IRS, in the name of "V.H."
Three	ISRAEL TASSY and JEAN LEROY DESTINE	February 13, 2012	an electronically filed Federal Income Tax Return, to the IRS, in the name of "B.L."
Four	ISRAEL TASSY	May 28, 2013	an electronically filed Federal Income Tax Return, to the IRS, in the name of "L.G."
Five	EVENS JULIEN	August 13, 2014	an electronically filed Federal Income Tax Return, to the IRS, in the name of "S.M."
Six	EVENS JULIEN	August 27, 2014	an electronically filed Federal Income Tax Return, to the IRS, in the name of "J.T."
Seven	JEAN LEROY DESTINE	September 16, 2014	an electronically filed Federal Income Tax Return, to the IRS, in the name of "K.W."
Eight	JEAN LEROY DESTINE	October 10, 2014	an electronically filed Federal Income Tax Return, to the IRS, in the name of "T.W."

All in violation of Title 18, United States Code, Sections 1343 and 2.

COUNTS NINE THROUGH FIFTEEN
(Aggravated Identity Theft - 18 U.S.C. § 1028A)

21. The allegations contained in Paragraphs 1 through 11 of the Introduction Section of this Indictment are incorporated by reference, as though re-alleged in their entirety herein.

22. On or about the dates listed below, at Broward and Miami-Dade Counties, in the Southern District of Florida and elsewhere, the below-listed defendants, during and in relation to a felony violation of Title 18, United States Code, Section 1343, that is, knowingly and

intentionally devising and intending to devise a scheme and artifice to defraud, and for obtaining money and property from others by means of materially false and fraudulent pretenses, representations, and promises, and by omissions of material fact, and for the purpose of executing the scheme and artifice, transmitted, and caused to be transmitted, by means of wire communication in interstate commerce, certain writings, signs, signals, pictures and sounds, as charged in Counts Two through Eight of this Indictment, did knowingly possess and use, without lawful authority, the means of identification of other persons, as more specifically described in each Count below:


COUNT	DEFENDANT	DATE	MEANS OF IDENTIFICATION
Nine	ISRAEL TASSY and JEAN LEROY DESTINE	February 11, 2012	SSN xxx-xx-0337, belonging to "V.H.," used to submit a fraudulent federal income tax return
Ten	ISRAEL TASSY and JEAN LEROY DESTINE	February 13, 2012	SSN xxx-xx-2634, belonging to "B.L.," used to submit a fraudulent federal income tax return
Eleven	ISRAEL TASSY	May 28, 2013	SSN xxx-xx-1407, belonging to "L.G.," used to submit a fraudulent federal income tax return
Twelve	EVENS JULIEN	August 13, 2014	SSN xxx-xx-1999, belonging to "S.M.," used to submit a fraudulent federal income tax return
Thirteen	EVENS JULIEN	August 27, 2014	SSN xxx-xx-0759, belonging to "J.T.," used to submit a fraudulent federal income tax return

Fourteen	JEAN LEROY DESTINE	September 16, 2014	SSN xxx-xx-4952, belonging to "K.W.," used to submit a fraudulent federal income tax return
Fifteen	JEAN LEROY DESTINE	October 10, 2014	SSN xxx-xx-2903, belonging to "T.W.," used to submit a fraudulent federal income tax return

All in violation of Title 18, United States Code, Sections 1028A(a)(1) and 2.

A TRUE BILL.


FOREPERSON


WIFREDO A. FERRER
UNITED STATES ATTORNEY


NEIL KARADBIL
ASSISTANT UNITED STATES ATTORNEY


GREGORY E. TORTELLA
SPECIAL ATTORNEY
U.S. DEPARTMENT OF JUSTICE

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

UNITED STATES OF AMERICA

CASE NO. _____

vs.

CERTIFICATE OF TRIAL ATTORNEY*

**ISRAEL TASSEY, aka Lou,
EVENS JULIEN, aka Chulo and
JEAN LEROY DESTINE, aka Dolo,**

Defendants. /

Superseding Case Information:

Court Division: (Select One)

Miami _____ Key West _____
FTL X WPB _____ FTP _____

New Defendant(s) _____
Number of New Defendants _____
Total number of counts _____

I do hereby certify that:

1. I have carefully considered the allegations of the indictment, the number of defendants, the number of probable witnesses and the legal complexities of the Indictment/Information attached hereto.

2. I am aware that the information supplied on this statement will be relied upon by the Judges of this Court in setting their calendars and scheduling criminal trials under the mandate of the Speedy Trial Act, Title 28 U.S.C. Section 3161.

3. Interpreter: (Yes or No) NO
List language and/or dialect _____

4. This case will take 6 days for the parties to try.

5. Please check appropriate category and type of offense listed below:
(Check only one) (Check only one)

I	0 to 5 days	_____	Petty	_____
II	6 to 10 days	<u> X </u>	Minor	_____
III	11 to 20 days	_____	Misdem.	_____
IV	21 to 60 days	_____	Felony	<u> X </u>
V	61 days and over	_____		

6. Has this case been previously filed in this District Court? (Yes or No) NO

If yes:

Judge: _____

Case No. _____

(Attach copy of dispositive order)

Has a complaint been filed in this matter? (Yes or No) NO

If yes: Magistrate Case No. _____

Related Miscellaneous numbers: _____

Defendant(s) in federal custody as of _____

Defendant(s) in state custody as of _____


Rule 20 from the _____

District of _____

Is this a potential death penalty case? (Yes or No) _____ Yes X No

7. Does this case originate from a matter pending in the Northern Region of the U.S. Attorney's Office prior to October 14, 2003? _____ Yes No X

8. Does this case originate from a matter pending in the Central Region of the U.S. Attorney's Office prior to September 1, 2007? _____ Yes No X



NEIL KARADBIL
ASSISTANT UNITED STATES ATTORNEY
Florida Bar No. _____

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: ISRAEL TASSY aka Lou

Case No: _____

Count #: 1

Conspiracy to Defraud the United States

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

*** Max. Penalty:** Five (5) years' imprisonment, three (3) years' supervised release, \$250,000 fine, \$100 special assessment

Count #: 2, 3, 4

Wire Fraud

in violation of Title 18, United States Code, Sections 1343 and 2

*** Max. Penalty:** Twenty (20) years' imprisonment, three (3) years' supervised release, \$250,000 fine, \$100 special assessment

Counts #: 9, 10, 11

Aggravated Identity Theft

in violation of Title 18, United States Code, Sections 1028A and 2

*** Max. Penalty:** Two (2) years' consecutive imprisonment to any other sentence imposed, one (1) year supervised release, \$250,000 fine, \$100 special assessment

Count #:

*** Max. Penalty:**

Count #:

***Max. Penalty:**

*Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms or forfeitures that may be applicable.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: JEAN LEROY DESTINE aka Dolo

Case No: _____

Count #: 1

Conspiracy to Defraud the United States

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

*** Max. Penalty:** Five (5) years' imprisonment, three (3) years' supervised release, \$250,000 fine, \$100 special assessment

Counts #: 2, 3, 7-8

Wire Fraud

in violation of Title 18, United States Code, Sections 1343 and 2

*** Max. Penalty:** Twenty (20) years' imprisonment, three (3) years' supervised release, \$250,000 fine, \$100 special assessment

Counts #: 9, 10, 14-15

Aggravated Identity Theft

in violation of Title 18, United States Code, Sections 1028A and 2

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Count #:

*** Max. Penalty:** _____

Count #:

***Max. Penalty:** _____

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SEALED

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

FILED by _____ D.C.
FEB - 9 2017
STEVEN M. LARIMORE CLERK U. S. DIST. CT. S. D. of FLA. - FT. LAUD.

CASE NO. 17-60043-PR - Moreno
18 U.S.C. § 371
18 U.S.C. § 1343
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18 U.S.C. § 2

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JEAN LEROY DESTINE, aka Dolo,

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INDICTMENT

The Grand Jury charges that:

INTRODUCTION

At all times relevant to this Indictment:

1. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States, and collecting taxes owed to the United States.

2. An Electronic Filing Identification Number ("EFIN") was a number assigned by the IRS to tax return preparers that were accepted into the electronic filing program ("e-file"). To become an authorized IRS e-file provider, a preparer had to submit an application and undergo a screening process to ensure that he or she was not a convicted felon.

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COUNT ONE
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**ISRAEL TASSY, aka Lou,
EVENS JULIEN, aka Chulo and
JEAN LEROY DESTINE, aka Dolo,**

knowingly and willfully conspired and agreed with each other, and with other persons both known and unknown to the Grand Jury, to:

a. defraud the United States by impeding, impairing, obstructing and defeating the lawful governmental functions of the Internal Revenue Service of the Department of the Treasury in the ascertainment, computation, assessment and collection of the revenue, that is, federal income taxes;

b. commit an offense against the United States, that is, to knowingly and intentionally devise and intend to devise a scheme and artifice to defraud, and for obtaining money or property by means of false and fraudulent pretenses, representations or promises, and by omissions of material fact, and, for the purpose of executing such scheme and artifice, transmit and cause to be transmitted, by means of wire communication in interstate commerce certain writings, signs, signals, pictures and sounds, in violation of Title 18, United States Code, Section 1343;

c. commit an offense against the United States, that is, during and in relation to a felony violation of Title 18, United States Code, Section 1343, to knowingly transfer, possess and use, without lawful authority, the means of identification of another person, in violation of Title 18, United States Code, Section 1028A.

OBJECT OF THE CONSPIRACY

14. It was the purpose and object of the conspiracy for the defendants and their co-conspirators to unjustly enrich themselves by obtaining federal income tax refunds from the IRS to which they were not entitled.

MANNER AND MEANS OF THE CONSPIRACY

15. The manner and means by which the defendants and their co-conspirators sought to accomplish the purpose and object of this conspiracy, included, among other things, the following:

a. One or more of the co-conspirators would and did recruit knowing co-conspirators and other individuals to put businesses, bank accounts and EFINs in their names, through which fraudulent transactions would be conducted;

b. One or more of the co-conspirators would and did use, or recruit others to use, without lawful authority, the means of identification of actual individuals, some deceased, to prepare and file false, fictitious and fraudulent income tax returns with the IRS;

c. One or more of the co-conspirators would and did obtain possession of fraudulently obtained refunds in the form of pre-paid debit cards and United States Treasury, Refund Anticipation Loan and Refund Transfer checks diverted to addresses or into bank accounts that they caused to be created and controlled;

e. One or more of the co-conspirators would and did take steps to conceal the existence of the conspiracy.

OVERT ACTS

16. In furtherance of the conspiracy, and to effect the objects thereof, at least one of the co-conspirators committed and caused to be committed, at Broward and Miami-Dade Counties, in the Southern District of Florida, at least one of the following overt acts, among others:

a. On or about August 1, 2008, defendant ISRAEL TASSY, opened Bank of America account, ending in 4189, in the name of ISRAEL TASSY.

b. On or about June 26, 2009, defendant ISRAEL TASSY was added as a signatory to Wachovia Bank, N.A. ("Wachovia") account ending in 4292, originally opened in the name of T.L.M.

c. In and around 2010, defendants ISRAEL TASSY and JEAN LEROY DESTINE approached T.L.M. and T.Y. to obtain an EFIN in their names, telling them that they needed to get fingerprinted and sign on bank accounts and TASSY and DESTINE would take care of the rest.

d. In and around 2010-2011, defendants ISRAEL TASSY and JEAN LEROY DESTINE paid \$30,000 to T.L.M. to obtain EFIN 604403, enabling them to file fraudulent tax returns using stolen identities.

e. In and around 2010-2011, defendants ISRAEL TASSY and JEAN LEROY DESTINE paid \$30,000 to T.Y. to obtain EFIN 604405, enabling them to file fraudulent tax returns using stolen identities.

f. In and around 2010, defendant ISRAEL TASSY supplied co-conspirator Dukens Eleazard with T.Y. and T.L.M.'s identity information for Eleazard to obtain EFIN numbers under T.Y. and T.L.M.'s identities from the IRS.

g. On or about October 28, 2010, defendant EVENS JULIEN signed and submitted an EFIN application to participate in the IRS e-file program, listing himself as the principal and responsible official.

h. On or about November 29, 2010, defendants ISRAEL TASSY and JEAN LEROY DESTINE caused an EFIN application to be signed and submitted to the IRS, by T.L.M as the principal and responsible official.

i. On or about December 2, 2010, defendants ISRAEL TASSY and JEAN LEROY DESTINE caused T.Y. to sign and submit an EFIN application to the IRS, as the principal and responsible official.

j. On or about December 10, 2010, defendants ISRAEL TASSY and JEAN LEROY DESTINE caused the IRS to assign and activate EFIN 604403 for a sole-proprietorship with T.L.M. as the principal and responsible official.

k. On or about December 10, 2010, defendants ISRAEL TASSY and JEAN LEROY DESTINE caused the IRS to assign and activate EFIN 604405 for a sole-proprietorship with T.Y. as the principal and responsible official.

m. On or about December 21, 2010, defendant EVENS JULIEN caused the IRS to assign and activate EFIN 604134 for a sole-proprietorship with EVENS JULIEN as the principal and responsible official.

n. On or about January 6, 2011, defendant EVENS JULIEN caused EFIN 604134 to be registered with Santa Barbara Tax under ATFS, listing EVENS JULIEN as the contact.

o. From on or about January 12, 2011, to on or about February 9, 2011, defendant ISRAEL TASSY received a total of approximately \$70,113, in tax preparation fees, into Wachovia

account, ending in 4292, from Santa Barbara Tax, each such receipt constituting an overt act.

p. From on or about January 15, 2011, to on or about July 6, 2011, defendants ISRAEL TASSY and JEAN LEROY DESTINE filed or caused to be filed 686 tax returns for tax year 2010 using EFIN 604405 in the name of T.Y., requesting refunds totaling \$2,843,679, each such filing constituting an overt act.

q. From on or about January 15, 2011, to on or about April 4, 2011, defendant EVENS JULIEN filed or caused to be filed, 321 tax returns for tax year 2010, using EFIN 604134, requesting refunds totaling \$957,444, each such filing constituting an overt act.

r. From on or about January 15, 2011, to on or about October 4, 2011, defendants ISRAEL TASSY and JEAN LEROY DESTINE filed or caused to be filed 439 tax returns for tax year 2010 using EFIN 604403 in the name of T.L.M., requesting refunds totaling \$1,343,267, each such filing constituting an overt act.

s. On or about January 31, 2011, defendant ISRAEL TASSY caused B & B Financial Tax Services LLC to be registered as a limited liability company with the Florida Department of State, Division of Corporations, listing T.L.M. as the president and registered agent and ISRAEL TASSY as the vice president.

t. On or about January 31, 2011, defendant ISRAEL TASSY caused N & B Tax Services LLC to be registered as a limited liability company with the Florida Department of State, Division of Corporations, listing T.Y. as president and registered agent and ISRAEL TASSY as the vice president.

u. On or about February 2, 2011, defendant EVENS JULIEN caused ATFS to be registered as a for-profit corporation with the Florida Department of State, Division of Corporations, listing

EVENS JULIEN as registered agent.

v. On or about February 3, 2011, defendant EVENS JULIEN opened bank account ending in 7560 at Wachovia, in the name of ATFS, listing EVENS JULIEN as the Chief Executive Officer and sole signatory.

w. From on or about February 8, 2011, to on or about April 4, 2011, defendant EVENS JULIEN deposited into Wachovia account ending in 7560, in the name of ATFS, approximately \$74,400 in checks, payable to ATFS from University Bank, the affiliate bank of Santa Barbara Tax, each such deposit constituting an overt act.

x. On March 5, 2011, defendant EVENS JULIEN wrote a check drawn on Wachovia account ending in 7560, payable to Miami Imports, in the amount of \$33,239, for a 2007 Mercedes S550.

y. On or about May 10, 2011, defendant ISRAEL TASSY opened an account ending in 1211 at Bank of America, in the name of "ISRAEL TASSY sole prop DBA Tassy Car Service," listing himself as the sole signatory.

z. On or about August 15, 2011, defendant JEAN LEROY DESTINE caused Lucki Charm Boutique Corp. to be registered as a for-profit corporation with the Florida Department of State, Division of Corporations, listing JEAN L. DESTINE as the president and registered agent.

aa. On August 26, 2011, defendant EVENS JULIEN opened an account ending in 8964 at Wells Fargo Bank, N.A., in the name of ATFS, listing himself as sole signatory.

bb. From on or about August 26, 2011, to on or about June 30, 2014, defendant EVENS JULIEN deposited and caused deposits of approximately \$444,873 to be made into an account ending in 8964 at Wells Fargo Bank, N.A., in the name of ATFS. The deposits consisted of approximately \$243,880 of direct deposited return preparation fees from Advent and Santa

Barbara Tax, \$153,838 in service bureau return preparation fees from Petz Enterprises, \$24,311 in checks from Santa Barbara Tax, \$1,243 in tax refund checks from Ohio Valley Bank and \$19,800 in money orders, each such deposit constituting an overt act.

cc. From on or about January 13, 2012, to on or about March 11, 2012, defendants ISRAEL TASSY and JEAN LEROY DESTINE filed, or caused to be filed, 330 tax returns for tax year 2011 using EFIN 604405 in the name of T.Y., requesting refunds totaling \$1,663,490, each such filing constituting an overt act.

dd. From on or about January 24, 2012, to on or about March 2, 2012, defendant EVENS JULIEN filed or caused to be filed, 144 tax returns for tax year 2011, using EFIN 604134, requesting refunds totaling \$702,450, each such filing constituting an overt act.

ee. In and around January 2012, defendant EVENS JULIEN caused the EFINS belonging to T.Y. and T.L.M. to be registered jointly with his Advent service bureau account, which was created for the purpose of filing fraudulent tax returns using stolen identities.

ff. From on or about January 24, 2012, to on or about September 5, 2013, defendant EVENS JULIEN maintained approximately 25 EFINS in his service bureau in order to facilitate the filing of fraudulent tax returns using stolen identities.

gg. On or about July 23, 2012, defendant EVENS JULIEN caused an \$8,000 check to be issued to J D & M Marketing Investment LLC, from a Wells Fargo Bank, NA account ending in 8964, at in the name of ATFS, in order to funnel fraudulently obtained tax refund proceeds to co-conspirator Dukens Eleazard.

hh. From on or about January 17, 2012, to on or about October 5, 2012, defendants ISRAEL TASSY and JEAN LEROY DESTINE filed, or caused to be filed, 309 tax returns for tax year

2011, using EFIN 604403, requesting refunds totaling \$1,192,194, each such filing constituting an overt act.

ii. In or about October 2012, defendant EVENS JULIEN caused EFIN 604134 to be registered with Advent, which provided tax preparer refund settlement programs through United Missouri Bank, and directed that all preparation fees be deposited to a Wells Fargo bank account, ending in 8964.

jj. On or about December 11, 2012, defendant EVENS JULIEN caused the IRS to assign and activate EFIN 609303 for Ben Franks Financial LLC, with J.J. as the principal and responsible official.

kk. In or around 2012, defendant ISRAEL TASSY caused B&B Financial Tax Services LLC to be registered with Ingenicard, a company that provided tax preparers refund settlement programs using prepaid debit cards, under the names T.Y., and R.S., and created, and caused to be created, a JPMorgan Chase account, ending in 0176, to receive the tax preparation fees.

ll. From on or about January 29, 2014, to on or about October 21, 2014, defendant EVENS JULIEN filed or caused to be filed, 211 tax returns for tax year 2013, using EFIN 609303, requesting refunds totaling \$1,029,191, each such filing constituting an overt act.

mm. On or about January 27, 2015, defendant EVENS JULIEN caused EFIN 609579 to be placed on his service bureau with Rightway Tax Solutions in the name of A.B.

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

COUNTS TWO THROUGH EIGHT
(Wire Fraud - 18 U.S.C. § 1343)

17. The allegations contained in Paragraphs 1 through 11 of the Introduction Section of this Indictment are incorporated by reference as though re-alleged in their entirety herein.

18. From in or around 2007 through on or about October 10, 2014, at Broward and Miami-Dade Counties, in the Southern District of Florida and elsewhere, the below-listed defendants did knowingly and with intent to defraud, devise and intend to devise a scheme and artifice to defraud, and for obtaining money and property from others by means of materially false and fraudulent pretenses, representations, and promises, and by omissions of material fact, and for the purpose of executing the scheme and artifice to defraud, did knowingly transmit or cause to be transmitted by means of wire communication in interstate commerce, certain writings, signs, signals, pictures and sounds, to wit: electronically filed federal income tax returns to the IRS, as more particularly described in each count below.

THE SCHEME TO DEFRAUD

19. The allegations contained in Paragraph 16 of Count One of this Indictment are incorporated by reference, as though re-alleged in their entirety herein.

THE WIRE COMMUNICATIONS

20. On or about the dates listed below, at Broward and Miami-Dade Counties, in the Southern District of Florida and elsewhere, the below-listed defendants, as set forth in each Count below, for the purpose of executing the aforesaid scheme and artifice to defraud, did knowingly transmit and cause to be transmitted by means of wire communication in interstate commerce, that is, from a location in Florida to an IRS Service Center located outside Florida, certain writings, signs, signals, pictures, and sounds, as more specifically described for each Count listed below:

COUNT	DEFENDANT	DATE	WIRE COMMUNICATION
Two	ISRAEL TASSY and JEAN LEROY DESTINE	February 11, 2012	an electronically filed Federal Income Tax Return, to the IRS, in the name of "V.H."
Three	ISRAEL TASSY and JEAN LEROY DESTINE	February 13, 2012	an electronically filed Federal Income Tax Return, to the IRS, in the name of "B.L."
Four	ISRAEL TASSY	May 28, 2013	an electronically filed Federal Income Tax Return, to the IRS, in the name of "L.G."
Five	EVENS JULIEN	August 13, 2014	an electronically filed Federal Income Tax Return, to the IRS, in the name of "S.M."
Six	EVENS JULIEN	August 27, 2014	an electronically filed Federal Income Tax Return, to the IRS, in the name of "J.T."
Seven	JEAN LEROY DESTINE	September 16, 2014	an electronically filed Federal Income Tax Return, to the IRS, in the name of "K.W."
Eight	JEAN LEROY DESTINE	October 10, 2014	an electronically filed Federal Income Tax Return, to the IRS, in the name of "T.W."

All in violation of Title 18, United States Code, Sections 1343 and 2.

COUNTS NINE THROUGH FIFTEEN
(Aggravated Identity Theft - 18 U.S.C. § 1028A)

21. The allegations contained in Paragraphs 1 through 11 of the Introduction Section of this Indictment are incorporated by reference, as though re-alleged in their entirety herein.

22. On or about the dates listed below, at Broward and Miami-Dade Counties, in the Southern District of Florida and elsewhere, the below-listed defendants, during and in relation to a felony violation of Title 18, United States Code, Section 1343, that is, knowingly and

intentionally devising and intending to devise a scheme and artifice to defraud, and for obtaining money and property from others by means of materially false and fraudulent pretenses, representations, and promises, and by omissions of material fact, and for the purpose of executing the scheme and artifice, transmitted, and caused to be transmitted, by means of wire communication in interstate commerce, certain writings, signs, signals, pictures and sounds, as charged in Counts Two through Eight of this Indictment, did knowingly possess and use, without lawful authority, the means of identification of other persons, as more specifically described in each Count below:


COUNT	DEFENDANT	DATE	MEANS OF IDENTIFICATION
Nine	ISRAEL TASSY and JEAN LEROY DESTINE	February 11, 2012	SSN xxx-xx-0337, belonging to "V.H.," used to submit a fraudulent federal income tax return
Ten	ISRAEL TASSY and JEAN LEROY DESTINE	February 13, 2012	SSN xxx-xx-2634, belonging to "B.L.," used to submit a fraudulent federal income tax return
Eleven	ISRAEL TASSY	May 28, 2013	SSN xxx-xx-1407, belonging to "L.G.," used to submit a fraudulent federal income tax return
Twelve	EVENS JULIEN	August 13, 2014	SSN xxx-xx-1999, belonging to "S.M.," used to submit a fraudulent federal income tax return
Thirteen	EVENS JULIEN	August 27, 2014	SSN xxx-xx-0759, belonging to "J.T.," used to submit a fraudulent federal income tax return

Fourteen	JEAN LEROY DESTINE	September 16, 2014	SSN xxx-xx-4952, belonging to "K.W.," used to submit a fraudulent federal income tax return
Fifteen	JEAN LEROY DESTINE	October 10, 2014	SSN xxx-xx-2903, belonging to "T.W.," used to submit a fraudulent federal income tax return

All in violation of Title 18, United States Code, Sections 1028A(a)(1) and 2.

A TRUE BILL.


FOREPERSON


WIFREDO A. FERRER
UNITED STATES ATTORNEY


NEIL KARADBIL
ASSISTANT UNITED STATES ATTORNEY


GREGORY E. TORTELLA
SPECIAL ATTORNEY
U.S. DEPARTMENT OF JUSTICE

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

UNITED STATES OF AMERICA

CASE NO. _____

vs.

CERTIFICATE OF TRIAL ATTORNEY*

**ISRAEL TASSEY, aka Lou,
EVENS JULIEN, aka Chulo and
JEAN LEROY DESTINE, aka Dolo,**

Defendants. /

Superseding Case Information:

Court Division: (Select One)

Miami _____ Key West _____
FTL X WPB _____ FTP _____

New Defendant(s) _____
Number of New Defendants _____
Total number of counts _____

I do hereby certify that:

1. I have carefully considered the allegations of the indictment, the number of defendants, the number of probable witnesses and the legal complexities of the Indictment/Information attached hereto.

2. I am aware that the information supplied on this statement will be relied upon by the Judges of this Court in setting their calendars and scheduling criminal trials under the mandate of the Speedy Trial Act, Title 28 U.S.C. Section 3161.

3. Interpreter: (Yes or No) NO
List language and/or dialect _____

4. This case will take 6 days for the parties to try.

5. Please check appropriate category and type of offense listed below:

(Check only one)

(Check only one)

I	0 to 5 days	_____	Petty	_____
II	6 to 10 days	<u> X </u>	Minor	_____
III	11 to 20 days	_____	Misdem.	_____
IV	21 to 60 days	_____	Felony	<u> X </u>
V	61 days and over	_____		

6. Has this case been previously filed in this District Court? (Yes or No) NO

If yes:

Judge: _____

Case No. _____

(Attach copy of dispositive order)

Has a complaint been filed in this matter? (Yes or No) NO

If yes: Magistrate Case No. _____

Related Miscellaneous numbers: _____

Defendant(s) in federal custody as of _____

Defendant(s) in state custody as of _____


Rule 20 from the _____

District of _____

Is this a potential death penalty case? (Yes or No) _____ Yes X No

7. Does this case originate from a matter pending in the Northern Region of the U.S. Attorney's Office prior to October 14, 2003? _____ Yes _____ No X

8. Does this case originate from a matter pending in the Central Region of the U.S. Attorney's Office prior to September 1, 2007? _____ Yes _____ No X



NEIL KARADBIL
ASSISTANT UNITED STATES ATTORNEY
Florida Bar No. _____

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: ISRAEL TASSY aka Lou

Case No: _____

Count #: 1

Conspiracy to Defraud the United States

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

*** Max. Penalty:** Five (5) years' imprisonment, three (3) years' supervised release, \$250,000 fine, \$100 special assessment

Count #: 2, 3, 4

Wire Fraud

in violation of Title 18, United States Code, Sections 1343 and 2

*** Max. Penalty:** Twenty (20) years' imprisonment, three (3) years' supervised release, \$250,000 fine, \$100 special assessment

Counts #: 9, 10, 11

Aggravated Identity Theft

in violation of Title 18, United States Code, Sections 1028A and 2

*** Max. Penalty:** Two (2) years' consecutive imprisonment to any other sentence imposed, one (1) year supervised release, \$250,000 fine, \$100 special assessment

Count #:

*** Max. Penalty:**

Count #:

***Max. Penalty:**

*Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms or forfeitures that may be applicable.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: JEAN LEROY DESTINE aka Dolo

Case No: _____

Count #: 1

Conspiracy to Defraud the United States

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

*** Max. Penalty:** Five (5) years' imprisonment, three (3) years' supervised release, \$250,000 fine, \$100 special assessment

Counts #: 2, 3, 7-8

Wire Fraud

in violation of Title 18, United States Code, Sections 1343 and 2

*** Max. Penalty:** Twenty (20) years' imprisonment, three (3) years' supervised release, \$250,000 fine, \$100 special assessment

Counts #: 9, 10, 14-15

Aggravated Identity Theft

in violation of Title 18, United States Code, Sections 1028A and 2

*** Max. Penalty:** Two (2) years' consecutive imprisonment to any other sentence imposed, one (1) year supervised release, \$250,000 fine, \$100 special assessment

Count #:

*** Max. Penalty:** _____

Count #:

***Max. Penalty:** _____

*Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms or forfeitures that may be applicable.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

PENALTY SHEET

Defendant's Name: EVENS JULIEN aka Chulo

Case No: _____

Count #: 1

Conspiracy to Defraud the United States

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

*** Max. Penalty:** Five (5) years' imprisonment, three (3) years' supervised release, \$250,000 fine, \$100 special assessment

Counts #: 5-6

Wire Fraud

in violation of Title 18, United States Code, Sections 1343 and 2

*** Max. Penalty:** Twenty (20) years' imprisonment, three (3) years' supervised release, \$250,000 fine, \$100 special assessment

Counts #: 12-13

Aggravated Identity Theft

in violation of Title 18, United States Code, Sections 1028A and 2

*** Max. Penalty:** Two (2) years' consecutive imprisonment to any other sentence imposed, one (1) year supervised release, \$250,000 fine, \$100 special assessment

Count #:

*** Max. Penalty:**

Count #:

***Max. Penalty:**

*Refers only to possible term of incarceration, does not include possible fines, restitution, special assessments, parole terms or forfeitures that may be applicable.