BENJAMIN B. WAGNER
United States Attorney
HENRY Z. CARBAJAL III
Assistant United States Attorney
2500 Tulare Street, Suite 4401
Fresno, CA 93721
Telephone: (559) 497-4000
Facsimile: (559) 497-4099

Attorneys for Plaintiff
United States of America

FILED
JAN 14 2016
CLERK, U.S. DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA
BY DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT

EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, Plaintiff, v. LORITA MARIE ROCHA, aka Lorita Gonzales, aka Lorena Gonzales, and NEREIDA RODRIGUEZ, Defendants.	CASE NO. 1:16 CR 00001 LJO SKO VIOLATIONS: 18 U.S.C. § 1349 - CONSPIRACY TO COMMIT WIRE FRAUD; 18 U.S.C. § 1343 - WIRE FRAUD (FOUR COUNTS)

I N D I C T M E N T

COUNT ONE: [18 U.S.C. § 1349 - Conspiracy to Commit Wire Fraud]

The Grand Jury charges:

LORITA MARIE ROCHA, aka Lorita Gonzales,
aka Lorena Gonzales, and
NEREIDA RODRIGUEZ,

defendants herein, as follows:

I. INTRODUCTION

At all times relevant to this indictment:

1. Defendant LORITA MARIE ROCHA ("ROCHA") was a resident of Fresno County, California, and at certain relevant times was an

employee of the Internal Revenue Service ("IRS") at the IRS Fresno Service Center, located in the State and Eastern District of California.

2. Defendant NEREIDA RODRIGUEZ ("RODRIGUEZ") was an individual residing in Fresno County, California. RODRIGUEZ was an associate and former roommate of defendant ROCHA.

3. The IRS is an agency of the United States within the United States Department of the Treasury responsible for enforcing and administering the tax laws of the United States.

4. Defendant ROCHA was employed at certain relevant times by the IRS as a seasonal tax examiner in the Error Resolution System ("ERS") unit. As an ERS tax examiner, ROCHA corrected errors on documents submitted to the IRS by taxpayers, including tax returns. ERS tax examiners have access to the names, social security numbers, dates of birth and other personally identifiable information of certain taxpayers and their claimed dependents. ERS tax examiner duties include verifying the accuracy of claimed dependents on taxpayers' income tax returns.

5. Increasing the number of dependents a taxpayer claims on a federal income tax return may decrease the tax liability (or increase the tax refund) of the taxpayer.

6. An individual federal income tax return may be filed by mailing a completed income tax return to the IRS, or by electronic filing of a completed income tax return with the IRS. All income tax returns electronically filed with the IRS are routed from the location of the filer through the IRS front end processing system in Martinsburg, West Virginia or Memphis, Tennessee, and then to the IRS

Service Center located in a region designated for the address listed in the tax filer's income tax return.

7. A Refund Anticipation Loan ("RAL") is a tax refund-related financial product by which a lender lends money to a taxpayer based on the taxpayer's anticipated income tax refund.

8. A "means of identification" includes any name or number that may be used, alone or in conjunction with other information, to identify a specific individual, including a name, Social Security number, or date of birth.

II. CONSPIRACY AND SCHEME TO DEFRAUD

9. Beginning on a date unknown to the Grand Jury, but not later than in or about February 2008, and continuing to and including at least January 2012, in the State and Eastern District of California and elsewhere, defendants LORITA MARIE ROCHA and NEREIDA RODRIGUEZ did knowingly conspire, combine and confederate with each other, and with others known and unknown to the Grand Jury, to cause signs and signals to be transmitted by means of wire and radio communications in interstate commerce, in furtherance of a material scheme and artifice to defraud the United States, and to obtain money and property from the United States, by means of materially false and fraudulent pretenses, representations, promises, and omissions, in violation of Title 18, United States Code, Section 1343.

III. MANNER AND MEANS OF CONSPIRACY

10. During the above-described time period, defendants LORITA MARIE ROCHA and NEREIDA RODRIGUEZ and others both known and unknown to the Grand Jury conspired to defraud the United States, and caused money and property to be obtained from the United States, by the

following manner, means, and acts, among others:

11. Defendants ROCHA and RODRIGUEZ agreed to participate in, and participated in, a scheme to obtain, and help others obtain, payment of false and fraudulent claims for refunds from the IRS. The defendants fraudulently caused federal income tax refunds to be claimed through the preparation and submission of false and fraudulent federal income tax returns.

12. Almost all of the tax returns that the defendants caused to be filed with the IRS in furtherance of the conspiracy were electronically filed with the IRS. All of the tax returns electronically filed with the IRS were routed through Martinsburg, West Virginia and/or Memphis, Tennessee and sent to the IRS Service Center in Fresno, State and Eastern District of California.

13. The false and fraudulent federal income tax returns submitted by ROCHA, RODRIGUEZ and/or others with their assistance included material false information such as false information as to the claimants' employment, wages, tax withholdings, filing status, and/or dependents for purposes of exemptions and tax credits.

14. The false information the defendants caused to be submitted in the false and fraudulent federal income tax returns resulted in claims for exemptions, tax credits, and tax refunds to which the defendants and the purported other tax filers were not entitled.

15. Defendant ROCHA, through her employment in the ERS unit at the IRS Service Center in Fresno, California, obtained the means of identification of numerous individuals for the purpose of causing those individuals to be falsely claimed as dependents on federal income tax returns.

16. Defendants ROCHA and RODRIGUEZ also agreed with each other and with others, including acquaintances and relatives, to use the means of identification of qualifying individuals to falsely claim those individuals as dependents on false and fraudulent federal income tax returns. For example, ROCHA listed the names, Social Security numbers and years of birth of A.M. and H.B., children of ROCHA's cousins, on ROCHA's 2008 federal income tax return in order to falsely claim A.M. and H.B. as dependents. On that return, ROCHA also falsely listed RODRIGUEZ as the children's child care provider in order to falsely claim a Credit for Child and Dependent Care Expenses.

17. The defendants frequently caused the means of identification for individuals obtained by ROCHA through her employment in the ERS unit at the IRS to be falsely claimed as dependents on federal income tax returns submitted in the name of ROCHA and/or RODRIGUEZ's acquaintances and relatives. For example, on or about June 17, 2009, a 2008 federal income tax return submitted in the name of J.B., ROCHA's cousin, fraudulently listed the Social Security number and year of birth of A.H. in order to falsely claim A.H. as a dependent on the return. ROCHA had previously accessed the means of identification for A.H. in February 2009 during the course of her employment at the IRS.

18. Also for example, on or about April 5, 2010, a 2009 federal income tax return submitted in the name of T.R., RODRIGUEZ's sister, fraudulently listed the Social Security numbers and years of birth of R.P.M. and E.A. in order to falsely claim R.P.M. and E.A. as dependents on the return. The false tax return resulted in issuance

of a Refund Anticipation Loan to a bank account for NEREIDA RODRIGUEZ. ROCHA had previously accessed the means of identification for R.P.M. on March, 28, 2010, and for E.A. on March 26, 2010, during the course of her employment at the IRS.

19. In certain instances, the false and fraudulent returns caused the IRS to issue a tax refund based on the submitted false information. In such cases, the refunds were transmitted to the bank accounts listed in the false tax return. The refunds typically issued in the form of a direct deposit from the United States Treasury into one of the defendants' bank accounts, or a direct deposit to a lender to reimburse the lender for a previously-issued Refund Anticipation Loan sent to a bank account that the defendants caused to be designated on the tax return. The defendants caused the majority of refunds or Refund Anticipation Loans generated from the false tax returns to be sent via electronic transmission to the bank accounts of ROCHA and RODRIGUEZ.

20. The defendants misappropriated more than two dozen individuals' means of identification from the ERS unit and subsequently caused them to be fraudulently used in false and fraudulent tax returns during the course of the conspiracy conduct.

21. As a result of the defendants' conduct, the defendants caused false tax returns to be filed with the IRS that fraudulently claimed tax refunds in excess of $100,000.

All in violation of Title 18, United States Code, Section 1349.

///

///

///

COUNTS TWO THROUGH FIVE: [18 U.S.C. § 1343 - Wire Fraud]

The Grand Jury further charges:

LORITA MARIE ROCHA, aka Lorita Gonzales,
aka Lorena Gonzales, and
NEREIDA RODRIGUEZ,

defendants herein, as follows:

22. The Grand Jury realleges and incorporates by reference the allegations set forth in paragraphs 1 through 8 and 10 through 21 of this indictment.

23. Beginning on a date unknown to the Grand Jury, but not later than in or about February 2008, and continuing to and including at least January 2012, in the State and Eastern District of California and elsewhere, defendants LORITA MARIE ROCHA and NEREIDA RODRIGUEZ knowingly devised, intended to devise, participated in, and executed a material scheme and artifice to defraud the United States, and to obtain money and property from the United States by means of materially false and fraudulent pretenses, representations, promises, and omissions.

24. On or about the dates listed below, in the State and Eastern District of California, for the purpose of executing the aforementioned scheme and artifice to defraud, defendants knowingly transmitted and caused to be transmitted by means of wire, radio and television communication in interstate and foreign commerce the following writings, signs, signals, pictures and sounds, as follows:

///

///

///

///

COUNT	DATE OF WIRE	DESCRIPTION	RECEIVER	DEFENDANT(S)
TWO	01/19/2011	Wire transmission to IRS of electronically filed 2010 U.S. Individual Income Tax Return-Form 1040A for E.S.	IRS Service Center, Fresno, California	ROCHA RODRIGUEZ
THREE	01/22/2011	Wire transmission to IRS of electronically filed 2010 U.S. Individual Income Tax Return-Form 1040A for B.M.	IRS Service Center, Fresno, California	ROCHA RODRIGUEZ
FOUR	02/07/2011	Wire transmission to IRS of electronically filed 2010 U.S. Individual Income Tax Return-Form 1040EZ for J.B.	IRS Service Center, Fresno, California	ROCHA RODRIGUEZ
FIVE	02/21/2011	Wire transmission to IRS of electronically filed 2010 U.S. Individual Income Tax Return-Form 1040A for NEREIDA RODRIGUEZ	IRS Service Center, Fresno, California	ROCHA RODRIGUEZ

All in violation of Title 18, United States Code, Section 1343.

A TRUE BILL.

/s/ Signature on file w/AUSA

FOREPERSON

BENJAMIN B. WAGNER
United States Attorney

By: KIRK E. SHERRIFF

KIRK E. SHERRIFF
Assistant United States Attorney
Chief, Fresno Office

No. _____

FILED

JAN 14 2016

CLERK, U.S. DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA
BY _____ DEPUTY CLERK

UNITED STATES DISTRICT COURT

Eastern District of California

Criminal Division

1:16 CR 00001 LJO SKO

THE UNITED STATES OF AMERICA
vs.

LORITA MARIE ROCHA,
aka Lorita Gonzales,
aka Lorena Gonzales, and
NEREIDA RODRIGUEZ

INDICTMENT

VIOLATION(S): 18 U.S.C. § 1349 – Conspiracy to Commit Wire Fraud;
18 U.S.C. § 1343 – Wire Fraud (Four Counts)

A true bill,

/S/
Foreman.

Filed in open court this _____ *day*

of _____, *A.D. 20* _____

Clerk.

Bail, $ _____ **NO BAIL WARRANT** as to both Defendants

Sheila K. Oberto

GPO 863 525

AO 257
(Rev. 9/92)

X YES: SAB conflict in USAO (before 01/01/13) ___YES: SKO conflict in USAO (Before 4/12/10)

PER 18 U.S.C. 3170

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION – – IN U.S. DISTRICT COURT

BY ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT
☐ SUPERSEDING: Case No.

OFFENSE CHARGED
Please see Indictment

PLEASE SEE INDICTMENT

☐ Petty
☐ Minor
☐ Misdemeanor
☒ Felony

Place of offense
Fresno

U.S.C. Citation
Please see Indictment

Name of District Court, and/or Judge/Magistrate Judge Location (City)
EDCA

DEFENDANT – – U.S. vs.
LORITA MARIE ROCHA

Address

Birth Date

☐ Male ☐ Alien
☒ Female (if applicable)

(Optional unless a juvenile)

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

SA George Britton – Internal Revenue Service

☐ person is awaiting trial in another Federal or State Court, give name of court

☐ this person/proceeding is transferred from another district per FRCrP ☐ 20 ☐ 21 ☐ 40. Show District

☐ this is a reprosecution of charges previously dismissed which were dismissed on motion of: ☐ U.S. Att'y ☐ Defense

☐ this prosecution relates to a pending case involving this same defendant

SHOW DOCKET NO.

☐ prior proceedings or appearance(s) before U.S. Magistrate Judge regarding this defendant were recorded under

MAGISTRATE JUDGE CASE NO.

DEFENDANT

IS *NOT* IN CUSTODY

1) ☐ Has not been arrested, pending outcome of this proceeding
If not detained, give date any prior summons was served on above charges
2) ☐ Is a Fugitive
3) ☐ Is on Bail or Release from (show District)

IS IN CUSTODY

4) ☐ On this charge
5) ☐ On another conviction
6) ☐ Awaiting trial on other charges ☐ Fed'l ☒ State
If answer to (6) is "Yes," show name of institution

Has detainer been filed? ☐ Yes ☐ No
If "Yes," give date filed
Mo. Day Year

DATE OF ARREST

Or . . . if Arresting Agency & Warrant were not Federal
Mo. Day Year

DATE TRANSFERRED TO U.S. CUSTODY

Name and Office of Person Furnishing Information on THIS FORM
LYNETTE DIXON
☒ U.S. Att'y ☐ Other U.S. Agency

Name of Asst. U.S. Att'y (if assigned)
HENRY Z. CARBAJAL, III

☐ This report amends AO 257 previously submitted

☐ FORFEITURE ALLEGATION

ADDITIONAL INFORMATION OR COMMENTS

NO BAIL WARRANT

AUSA INITIALS

PENALTY SLIPS

DEFENDANT: LORITA MARIE ROCHA

COUNT ONE: Conspiracy to Commit Wire Fraud

VIOLATION: 18 U.S.C. § 1349

PENALTY: 20 years imprisonment
$250,000 fine
3 years Supervised Release
$100 Special Assessment

COUNT TWO – FIVE: Wire Fraud

VIOLATION: 18 U.S.C. § 1343

PENALTY: 20 years imprisonment
$250,000 fine
3 years Supervised Release
$100 Special Assessment

AO 257
(Rev. 9/92)

X YES: SAB conflict in USAO (before 01/01/13) ___YES: SKO conflict in USAO (Before 4/12/10)

PER 18 U.S.C. 3170

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION – – IN U.S. DISTRICT COURT

BY ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT
☐ SUPERSEDING: Case No.

OFFENSE CHARGED
Please see Indictment

PLEASE SEE INDICTMENT

☐ Petty
☐ Minor
☐ Misdemeanor
☒ Felony

Place of offense
Fresno

U.S.C. Citation
Please see Indictment

Name of District Court, and/or Judge/Magistrate Judge Location (City)
EDCA

DEFENDANT – – U.S. vs.
NEREIDA RODRIGUEZ

Address

Birth Date

☐ Male ☐ Alien
☒ Female (if applicable)

(Optional unless a juvenile)

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

SA George Britton – Internal Revenue Service

☐ person is awaiting trial in another Federal or State Court, give name of court

☐ this person/proceeding is transferred from another district per FRCrP ☐ 20 ☐ 21 ☐ 40. Show District

☐ this is a reprosecution of charges previously dismissed which were dismissed on motion of:
☐ U.S. Att'y ☐ Defense
☐ this prosecution relates to a pending case involving this same defendant

SHOW DOCKET NO.

☐ prior proceedings or appearance(s) before U.S. Magistrate Judge regarding this defendant were recorded under

MAGISTRATE JUDGE CASE NO.

DEFENDANT

IS *NOT* IN CUSTODY

1) ☐ Has not been arrested, pending outcome of this proceeding
If not detained, give date any prior summons was served on above charges
2) ☐ Is a Fugitive
3) ☐ Is on Bail or Release from (show District)

IS IN CUSTODY

4) ☐ On this charge
5) ☐ On another conviction
6) ☐ Awaiting trial on other charges ☐ Fed'l ☒ State
If answer to (6) is "Yes," show name of institution

Has detainer been filed? ☐ Yes ☐ No
If "Yes," give date filed
Mo. Day Year

DATE OF ARREST

Or . . . if Arresting Agency & Warrant were not Federal
Mo. Day Year

DATE TRANSFERRED TO U.S. CUSTODY

Name and Office of Person Furnishing Information on THIS FORM
LYNETTE DIXON
☒ U.S. Att'y ☐ Other U.S. Agency

Name of Asst. U.S. Att'y (if assigned)
HENRY Z. CARBAJAL, III

☐ This report amends AO 257 previously submitted

☐ FORFEITURE ALLEGATION

ADDITIONAL INFORMATION OR COMMENTS

NO BAIL WARRANT

AUSA INITIALS

PENALTY SLIPS

DEFENDANT: NEREIDA RODRIGUEZ

COUNT ONE: Conspiracy to Commit Wire Fraud

VIOLATION: 18 U.S.C. § 1349

PENALTY: 20 years imprisonment
$250,000 fine
3 years Supervised Release
$100 Special Assessment

COUNT TWO – FIVE: Wire Fraud

VIOLATION: 18 U.S.C. § 1343

PENALTY: 20 years imprisonment
$250,000 fine
3 years Supervised Release
$100 Special Assessment