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U.S. DISTRICT COURT
EASTERN DISTRICT OF LA.

2016 MAY -6 P 12:32

WILLIAM W. BLEVINS

SEALED

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

INDICTMENT FOR AIDING AND ASSISTING IN THE PREPARATION OF A FALSE
TAX RETURN, CRIMINAL CONTEMPT, BANK FRAUD, AND FORGING THE
SIGNATURE OF A FEDERAL JUDGE TO AUTHENTICATE A DOCUMENT

UNITED STATES OF AMERICA

*

CRIMINAL NO.

16-88

v.

*

SECTION:

SECT. E MAG. 1

SHAWANDA NEVERS

*

VIOLATIONS: 26 U.S.C. § 7206(2)

a/k/a Shawanda Hawkins

18 U.S.C. § 401(3)

a/k/a Shawanda Bryant

*

18 U.S.C. § 1344(2)

a/k/a Shawanda Johnson

18 U.S.C. § 505

* * *

The Grand Jury charges that:

COUNTS 1-37

(Aiding and Assisting in the Presentation of a False Tax Return)

A. INTRODUCTORY ALLEGATIONS

1. At all times material herein, the defendant, **SHAWANDA NEVERS, a/k/a Shawanda Hawkins, a/k/a Shawanda Bryant, a/k/a Shawanda Johnson ("NEVERS")**, was a resident of LaPlace, Louisiana, which is within the Eastern District of Louisiana.

2. Defendant **NEVERS** operated a series of businesses, under various names including 3LJ's Café Services & Sports Bar, LLC, and 3LJ's Industrial Service Solutions, LLC (collectively, "3LJ's Café") in LaPlace. Defendant **NEVERS** managed and controlled all aspects of 3LJ's Café, but she caused the businesses to be registered with the State of Louisiana under nominee names, including that of Individual A.

3. Defendant **NEVERS** prepared individual income tax returns for others that falsely claimed inflated refunds to which she knew these individuals were not entitled. Defendant **NEVERS** prepared false returns both at the business locations of 3LJ's Café and at her personal residence.

4. Defendant **NEVERS** charged fees for preparing individual income tax returns for others. Defendant **NEVERS** sometimes required clients to pay her upfront for their tax preparation and sometimes deducted her clients' fees from their falsely inflated refunds.

5. To falsely inflate her clients' tax refunds, defendant **NEVERS** prepared and caused to be prepared individual income tax returns that included false or fictitious business losses, deductions, and tax credits.

B. THE OFFENSE

6. On or about the dates listed below, in the Eastern District of Louisiana and elsewhere, defendant **NEVERS** did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation under the internal revenue laws of the U.S. Individual Income Tax Returns, Forms 1040, identified by date, taxpayer, and tax year, which she did not believe to be true and correct as to every material matter, in that the returns contained the false items listed below, among others:

Count	Date	Taxpayer	Tax Year	False Material Items
1	01/24/2011	A.B.	2010	Business Loss (Schedule C, Line 31)
2	01/31/2012	A.B.	2011	Business Loss (Schedule C, Line 31)
3	02/25/2013	A.B.	2012	Business Loss (Schedule C, Line 31)
4	01/23/2011	J.S.	2010	Business Loss (Schedule C, Line 31)
5	01/18/2012	J.S.	2011	Business Loss (Schedule C, Line 31)
6	02/07/2013	J.S.	2012	Business Loss (Schedule C, Line 31)
7	02/02/2011	J.W.	2010	Business Loss (Schedule C, Line 31)
8	01/16/2012	J.W.	2011	Business Loss (Schedule C, Line 31)

Count	Date	Taxpayer	Tax Year	False Material Items
9	02/21/2013	J.W.	2012	Business Loss (Schedule C, Line 31)
10	02/19/2014	J.W.	2013	Business Loss (Schedule C, Line 31)
11	02/06/2015	J.W.	2014	Business Loss (Schedule C, Line 31)
12	03/01/2011	A.L.	2010	Business Loss (Schedule C, Line 31) and Unreimbursed Employee Expenses (Schedule A, Line 21)
13	03/29/2012	A.L.	2011	Business Loss (Schedule C, Line 31), Unreimbursed Employee Expenses (Schedule A, Line 21), and Education Credit (Form 8863, Part I(c))
14	02/17/2013	A.L.	2012	Business Loss (Schedule C, Line 31) and Unreimbursed Employee Expenses (Schedule A, Line 21)
15	04/10/2014	A.L.	2013	Business Loss (Schedule C, Line 31) and Unreimbursed Employee Expenses (Schedule A, Line 21)
16	02/27/2015	A.L.	2014	Business Loss (Schedule C, Line 31) and Unreimbursed Employee Expenses (Schedule A, Line 21)
17	03/08/2016	A.L.	2015	Business Loss (Schedule C, Line 31) and Unreimbursed Employee Expenses (Schedule A, Line 21)
18	02/21/2011	C.L.	2010	Business Loss (Schedule C, Line 31) and Unreimbursed Employee Expenses (Schedule A, Line 21)
19	03/29/2012	C.L.	2011	Business Loss (Schedule C, Line 31) and Unreimbursed Employee Expenses (Schedule A, Line 21)
20	02/02/2013	C.L.	2012	Business Loss (Schedule C, Line 31)
21	03/26/2014	C.L.	2013	Business Loss (Schedule C, Line 31)
22	02/03/2015	C.L.	2014	Business Loss (Schedule C, Line 31)
23	02/08/2016	C.L.	2015	Business Loss (Schedule C, Line 31)
24	02/18/2011	K.E. and R.E.	2010	Business Loss (Schedule C, Line 31) and Unreimbursed Employee Expenses (Schedule A, Line 21)
25	02/16/2012	K.E. and R.E.	2011	Business Loss (Schedule C, Line 31) Unreimbursed Employee Expenses (Schedule A, Line 21), and Medical Expenses (Schedule A, Line 1)
26	02/27/2013	K.E. and R.E.	2012	Unreimbursed Employee Expenses (Schedule A, Line 21) and Casualty Loss (Form 4684, Line 18)

Count	Date	Taxpayer	Tax Year	False Material Items
27	03/13/2014	K.E. and R.E.	2013	Unreimbursed Employee Expenses (Schedule A, Line 21)
28	01/23/2015	K.E. and R.E.	2014	Unreimbursed Employee Expenses (Schedule A, Line 21) and Medical Expenses (Schedule A, Line 1)
29	01/25/2016	K.E. and R.E.	2015	Business Loss (Schedule C, Line 31)
30	01/18/2012	A.M.	2011	Business Loss (Schedule C, Line 31), Unreimbursed Employee Expenses (Schedule A, Line 21), and Education Credit (Form 8863, Part I(c))
31	03/05/2013	A.M.	2012	Unreimbursed Employee Expenses (Schedule A, Line 21) and Education Credit (Form 8863, Part III, Line 27)
32	02/12/2014	A.M.	2013	Business Loss (Schedule C, Line 31), Unreimbursed Employee Expenses on (Schedule A, Line 21), and Education Credit (Form 8863, Part I(c))
33	01/31/2011	K.J.	2010	Business Loss (Schedule C, Line 31)
34	01/10/2012	K.J.	2011	Business Loss (Schedule C, Line 31)
35	01/18/2013	K.J.	2012	Business Loss (Schedule C, Line 31)
36	01/24/2014	K.J.	2013	Business Loss (Schedule C, Line 31)
37	02/03/2015	K.J.	2014	Business Loss (Schedule C, Line 31)

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

COUNTS 38-45
(Criminal Contempt)

A. INTRODUCTORY ALLEGATIONS

1. The allegations contained in Section A of Count 1 above are realleged and incorporated as if set forth fully herein.

2. On or about November 12, 2013, the United States filed a Complaint for Permanent Injunction and Other Relief against defendant **NEVERS** in the United States District Court for the Eastern District of Louisiana, case number 13-cv-06397, alleging, among other things, that defendant **NEVERS** had filed false individual income tax returns for others.

3. On or about September 17, 2014, United States District Court Judge Susie Morgan issued an Order Entering Permanent Injunction, to which defendant **NEVERS** consented. This Order, among other things, barred defendant **NEVERS** from “acting as a federal tax return preparer, or requesting, assisting, or directing the preparation or filing of federal tax returns, amended returns, or other related documents, forms, or schedules for any person or entity other than herself.” The Order further barred defendant **NEVERS** from “engaging in conduct that substantially interferes with the proper administration and enforcement of the tax laws.”

4. On or about November 17, 2014, defendant **NEVERS** signed an affidavit, which was later filed into the record in United States District Court in the Eastern District of Louisiana case number 13-cv-06397, referencing the Court’s Order Entering Permanent Injunction and making other representations.

B. THE OFFENSE

5. On or about the dates listed below, in the Eastern District of Louisiana and elsewhere, defendant **NEVERS** did willfully and knowingly disobey and resist a lawful order, rule, decree, and command of a Court of the United States, that is, the Order Entering Permanent Injunction dated September 17, 2014 and issued by the Honorable Susie Morgan in the United States District Court for the Eastern District of Louisiana, by acting as a federal tax return preparer, and requesting, assisting, and directing the preparation or filing of federal tax returns, Forms 1040, and other related documents, forms, or schedules for persons and entities other than herself, including the returns identified below, among others, and deliberately causing the returns to fail to identify herself as the paid preparer:

Count	Related Count	Date	Taxpayer	Tax Year
38	11	02/06/2015	J.W.	2014
39	16	02/27/2015	A.L.	2014
40	17	03/08/2016	A.L.	2015
41	22	02/03/2015	C.L.	2014
42	23	02/08/2016	C.L.	2015
43	28	01/23/2015	K.E. and R.E.	2014
44	29	01/25/2016	K.E. and R.E.	2015
45	37	02/03/2015	K.J.	2014

All in violation of Title 18, United States Code, Section 401(3).

COUNT 46
(Bank Fraud)

A. INTRODUCTORY ALLEGATIONS

1. The allegations contained in Paragraphs 1 and 2 in Section A of Count 1 above are realleged and incorporated as if set forth fully herein.

2. Capital One, N.A. and Citibank, N.A. were financial institutions with deposits insured by the Federal Deposit Insurance Corporation.

3. British Petroleum ("BP") was a company whose activities included oil exploration and production in the United States and elsewhere and whose subsidiaries included BP Exploration and Production, Inc. ("BP Exploration").

4. On or about April 20, 2010, an explosion and fire occurred on the Deepwater Horizon, an oil rig in the Gulf of Mexico that had been drilling an exploration well. The resulting oil spill, with which BP was associated, caused oil pollution across the Gulf of Mexico.

5. From in or about May 2010 through on or about August 23, 2010, BP operated a process for submission directly to BP and resolution by BP of claims of individuals and

businesses for costs, damages, and other losses incurred as a result of the oil discharges due to the Deepwater Horizon incident.

6. In or about June 2010, BP established the Gulf Coast Claims Facility (GCCF) for the purpose of administering, mediating, and settling certain claims of individuals and businesses for costs, damages, and other losses incurred as a result of the Deepwater Horizon incident. The GCCF was administered by a fund administrator responsible for decisions relating to the administration and processing of claims by the GCCF. On or about August 23, 2010, the GCCF began receiving and processing such claims, and BP ceased receiving and processing claims of individuals and businesses for costs, damages, and other losses incurred as a result of the oil discharges due to the Deepwater Horizon incident.

7. On or about August 6, 2010, BP Exploration established the Deepwater Horizon Oil Spill Trust, an irrevocable common law trust formed under Delaware law, to receive and to distribute funds that BP Exploration promised to provide for the payment of certain types of claims, costs, and expenses, including, but not limited to, those resolved by the GCCF. This Trust was administered by Citi Agency and Trust, a subsidiary of Citibank, N.A.

8. To seek payment from the GCCF for damages incurred as a result of the oil spill, an individual or business was required to complete a GCCF Claim Form. The individual or business could submit the form through the internet, by visiting the GCCF website, in person at a GCCF Claims Site Office, by fax, or by mail through the United States Postal Service. As part of the claim application, the individual or business seeking payment for damages was required to elect to receive payment by wire transfer directly into the claimant's bank account (or account of their counsel) or by check.

B. THE SCHEME TO DEFRAUD

9. From in or about October 2010 up to and including the date of this Indictment, in the Eastern District of Louisiana and elsewhere, defendant **NEVERS** knowingly and willfully devised and intended to devise a scheme and artifice to obtain moneys, funds, assets, credits, and securities owned by, and under the custody and control of, Citibank, N.A. by means of false and fraudulent pretenses, promises, and representations.

10. On or about October 8, 2010, defendant **NEVERS** submitted a claim to the GCCF on behalf of 3LJ's Café stating, among other things, that the business had lost more than \$128,000 in earnings or profits because of the Deepwater Horizon incident and seeking payment by wire transfer to a Capital One, N.A. bank account. As part of the claim process, GCCF requested additional information to substantiate the claimed losses.

11. On or about October 27, 2010, defendant **NEVERS** submitted to the GCCF false and forged documents that purported to show that 3LJ's Café had paid certain sales taxes to the Louisiana Department of Revenue.

12. On or about November 1, 2010, defendant **NEVERS** again submitted to the GCCF false and forged documents that purported to show that 3LJ's Café had paid certain sales taxes to the Louisiana Department of Revenue.

13. On or about December 13, 2010, a wire transfer in the amount of \$128,900 was sent from Citibank, N.A. to a Capital One, N.A. bank account controlled by defendant **NEVERS**.

C. THE OFFENSE

14. On or about December 13, 2010, in the Eastern District of Louisiana, and elsewhere, defendant **NEVERS** did knowingly execute and attempt to execute a scheme and artifice to obtain moneys, funds, assets, credits, and securities owned by, and under the custody and control of Citibank, N.A., by means of false and fraudulent pretenses, representations and promises, by causing the wire transfer in the amount of \$128,900 from Citibank, N.A. to a Capital One, N.A. bank account under her control.

All in violation of Title 18, United States Code, Sections 1344(2) and 2.

COUNT 47

(Forging the Signature of a Federal Judge to Authenticate a Document)

A. INTRODUCTORY ALLEGATIONS

1. The allegations contained in Section A of Count 1 above are realleged and incorporated as if set forth fully herein.

2. On or about February 3, 2015, 3LJ's Café Services & Sports Bar, LLC filed a Chapter 11 Voluntary Petition in U.S. Bankruptcy Court for the Eastern District of Louisiana, case number 15-10253, which was later converted to a Chapter 7 Voluntary Petition. 3LJ's Café Services & Sports Bar, LLC, had previously filed at least two bankruptcy petitions in U.S. Bankruptcy Court for the Eastern District of Louisiana that had been dismissed.

3. Individual A, who is the daughter of defendant **NEVERS**, was listed in the Louisiana Secretary of State records and on the bankruptcy petition in case number 15-10253 as the owner of 3LJ's Café Services & Sports Bar, LLC.

4. On or about February 24, 2015, defendant **NEVERS** and Individual A both attended an Initial Debtor Interview on behalf of 3LJ's Café Services & Sports Bar, LLC in case

number 15-10253. On or about March 3, 2015, defendant **NEVERS** and Individual A both attended a Meeting of the Creditors on behalf of 3LJ's Café Services & Sports Bar, LLC.

5. On or about April 21, 2015, U.S. Bankruptcy Court Judge Jerry A. Brown for the Eastern District of Louisiana, signed an order dismissing the petition of 3LJ's Café Services & Sports Bar, LLC in case number 15-10253.

6. On or about June 3, 2015, Company A was faxed a false document purporting to be an order reinstating the bankruptcy petition in case number 15-10253 that bore a forged signature of U.S. Bankruptcy Court Judge Jerry A. Brown.

B. THE OFFENSE

7. On or about June 3, 2015, in the Eastern District of Louisiana and elsewhere, defendant **NEVERS** knowingly forged the signature of Judge Jerry A. Brown, a judge of the United States Bankruptcy Court for the Eastern District of Louisiana, and knowingly concurred in using said forged signature for the purpose of authenticating a document, to wit, a purported order reinstating the bankruptcy petition in case number 15-10253.

All in violation of Title 18, United States Code, Sections 505 and 2.

NOTICE OF BANK FRAUD FORFEITURE

1. The allegations of Count 46 of this Indictment are realleged and incorporated by reference as though set forth fully herein for the purpose of alleging forfeiture to the United States of America pursuant to the provisions of Title 18, United States Code, Sections 1344 and 982(a)(2)(A).

2. As a result of the offense alleged in Count 46, defendant **NEVERS**, shall forfeit to the United States any property, real or personal, constituting, or derived from, proceeds the defendant obtained directly or indirectly, as a result of bank fraud, in violation of Title 18, United States Code, Section 1344.

3. If any of the property described above as being subject to forfeiture, as a result of any act or omission of the defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to Title 18, United States Code, Section 982(b)(1) and Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of said defendant up to the value of the above forfeitable property.

All in violation of Title 18, United States Code, Section 982.

A TRUE BILL:

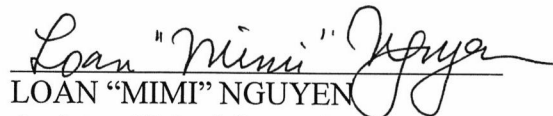
FOREPERSON




KENNETH ALLEN POLITE, JR.
UNITED STATES ATTORNEY



HAYDEN M. BROCKETT
Assistant United States Attorney



LOAN "MIMI" NGUYEN
Assistant United States Attorney
Louisiana Bar Roll No. 23612



GRACE ALBINSON
Trial Attorney
Department of Justice, Tax Division

New Orleans, Louisiana
May 6, 2016

