

FILED
U.S. DISTRICT COURT
EASTERN DISTRICT OF LA.
2019 MAR -1 A 9:57
WILLIAM W. BLEVINS
CLERK

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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

BILL OF INFORMATION FOR
CONSPIRACY TO DEFRAUD THE UNITED STATES

UNITED STATES OF AMERICA

*

CRIMINAL NO. **19-00043**

v.

*

SECTION: **SECT. 6 MAG. 4**

DANA ELIZABETH ALVAREZ

*

VIOLATION: 18 U.S.C. § 371

* * *

The United States Attorney charges that:

COUNT 1

(Conspiracy to Defraud the United States)

A. AT ALL TIMES MATERIAL HEREIN:

1. Crown Tax Service, LLC ("Crown Tax Service"), was a tax preparation business located at 2150 Airline Drive, Kenner, Louisiana, which is within the Eastern District of Louisiana.

X Fee USA
Process _____
X Dkt'd _____
CtRmDep _____
Doc. No. _____

2. Defendant, **DANA ELIZABETH ALVAREZ** (“**ALVAREZ**”), lived in Holden, Louisiana in Livingston Parish and prepared tax returns at Crown Tax Service, within the Eastern District of Louisiana.

3. 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.

B. THE CONSPIRACY:

4. Beginning on or before January 1, 2013, and continuing through at least April 15, 2013, within the Eastern District of Louisiana and elsewhere, defendant **ALVAREZ**, and others, both known and unknown to the United States Attorney, unlawfully, voluntarily, intentionally, and knowingly did conspire, combine, confederate, and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the IRS in the ascertainment, computation, assessment, and collection of federal income taxes. The purpose and object of the conspiracy was for the defendant and her co-conspirators to unjustly enrich themselves and others by fraudulently inflating the tax refunds claimed on the tax returns of Crown Tax Service clients to which they were not entitled.

C. MANNER AND MEANS:

5. Among the manner and means by which defendant **ALVAREZ**, and others, both known and unknown to the United States Attorney carried out the conspiracy included the following:

6. Defendant **ALVAREZ** and others, aided and assisted in the filing of false U.S. Individual Income Tax Returns (IRS Forms 1040), which contained false information, which resulted in false and fraudulent claims for tax refunds from the IRS.

7. Defendant **ALVAREZ** and others, charged clients a fee for preparing their tax returns. The fee was often deducted from the clients' refund.

8. The false information defendant **ALVAREZ**, and others, reported on their clients' tax returns included, but was not limited to, false Schedule C income and expenses, false dependents, and false dependent care expenses (Form 2441).

9. Defendant **ALVAREZ**, and others, issued, or cause to be issued, checks to clients from Crown Tax Service's bank account for the amount of their tax refund, less Crown Tax Service's preparation fee.

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

D. OVERT ACTS IN FURTHERANCE OF THE CONSPIRACY:

11. On or about the dates listed below, defendant **ALVAREZ**, and others, caused the filing of false United States Individual Income Tax Returns (Form 1040), for the tax year 2012, for the individual with initials or name identified below, each paragraph constituting a separate overt act:


Overt Act	Approximate Date Filed	Taxpayer	False Entries
11-A	January 28, 2013	A.W.	Line 12
11-B	January 28, 2013	C.J.	Line 6c
11-C	January 30, 2013	R.M.	Line 6c
11-D	January 31, 2013	J.P.	Line 12
11-E	February 1, 2013	DANA ALVAREZ	Line 6c Line 12 Form 2441
11-F	February 1, 2013	D.M.	Line 6c Line 12
11-G	February 12, 2013	F.A.	Line 6c Line 12 Form 2441

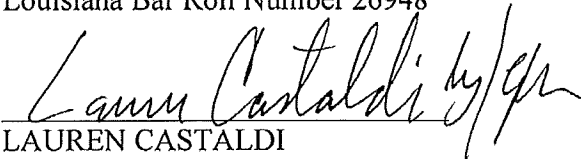
12. On or about the dates listed below, **ALAVREZ**, and others, issued and caused the issuance of checks representing a portion of the tax refund for the taxpayers identified by the initials below for the following amounts, each paragraph constituting a separate overt act:

Overt Act	Date Issued	Taxpayer Name	Check Amount
12-A	February 6, 2013	M.P.	\$1,532
12-B	February 7, 2013	C.M.J.	\$4,470
12-C	February 16, 2013	J.P.	\$3,850
12-D	February 19, 2013	M.M.	\$1,800
12-E	February 19, 2013	M.M.	\$2,800
12-F	February 19, 2013	K.S.	\$3,700
12-G	February 22, 2013	A.S.	\$4,950
12-H	February 25, 2013	F.H.	\$5,500
12-I	February 25, 2013	N.M.	\$5,300
12-J	February 27, 2013	X.C.	\$4,440
12-K	February 28, 2013	F.A.	\$1,120
12-L	March 4, 2013	K.B.	\$5,300
12-M	March 4, 2013	D.P.	\$5,000
12-N	March 6, 2013	L.J.	\$2,220

In violation of Title 18, United States Code, Section 371.

PETER G. STRASSER
 UNITED STATES ATTORNEY


 G. DALL KAMMER
 Assistant United States Attorney
 Louisiana Bar Roll Number 26948


 LAUREN CASTALDI
 Trial Attorney, Tax Division

New Orleans, Louisiana
 February 28, 2019