

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA

*

CRIMINAL NO. 18-050

v.

*

SECTION: "M"

SANDRA RAVEN

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* * *

FACTUAL BASIS

The defendant, SANDRA RAVEN, (RAVEN) has indicated that she intends to plead guilty as charged to Count One of the Indictment against her, that is, wire fraud, in violation of 18 U.S.C. § 1343.

The United States and defendant RAVEN do hereby stipulate and agree that the following facts are true and correct and that, should this matter have proceeded to trial, the government would have proven them beyond a reasonable doubt, through the introduction of competent testimony and admissible tangible and documentary exhibits. This Factual Basis does not attempt to set forth all of the facts known to the United States at this time. The limited purpose of this Factual Basis is to demonstrate that there exists a sufficient legal basis for defendant RAVEN's guilty plea. By their signatures below, the parties expressly agree that there is a factual basis for the guilty plea that the defendant will tender. The parties also agree that this Factual Basis may, but need not, be used by the United States Probation Office and the Court in determining the applicable advisory guideline range under the United States Sentencing Guidelines or the appropriate sentence under 18 U.S.C. § 3553(a).

RAVEN lived in Laplace, Louisiana and operated S&R Tax Service from her home. In 2008, Raven applied for and received Electronic Filing Identification Number (EFIN) 725522 from the Internal Revenue Service (IRS). With the help of others, RAVEN obtained taxpayer social

security numbers, dates of birth, and driver's licenses to electronically file fraudulent tax returns using her EFIN number. The tax returns were fraudulent in that **RAVEN** entered false wage information for the taxpayers in order to generate tax refunds that the taxpayers were not entitled to receive. **RAVEN** then caused the IRS to send the refunds to her custody and control.

For example, on or about the dates listed below, **RAVEN** filed the following tax returns and included false wages for the associated taxpayers:

Taxpayer Initials	Date Filed
A.L.	05/22/12
A.L.	03/04/13
B.S.	03/27/12
C.W.	03/03/12
C.W.	04/20/13
Da.Sc.	03/28/12
Da.Sc.	04/07/13
G.B.	05/22/12
Da.Sp.	05/05/12

Various records, including income tax returns, IRS filing records, bank records, and documents and tangible objects would be introduced at trial to prove the facts as set forth above. In addition, the testimony of employees and agents of the Internal Revenue Service, and other competent witnesses would be introduced at trial to prove the facts set forth above. The total tax

loss to the IRS for these nine fraudulent returns was \$13,468.00.

APPROVED AND AGREED TO:



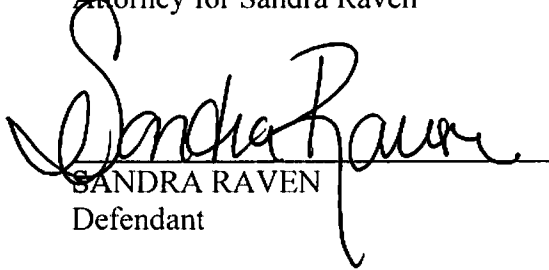
G. DALL KAMMER
Assistant United States Attorney

4/4/19
Date



VALERIE JUSSÉLIN
Attorney for Sandra Raven

4-4-19
Date



SANDRA RAVEN
Defendant

4-4-19
Date