

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA

* CRIMINAL NO. 19-043

v.

* SECTION: "G"

DANA ELIZABETH ALVAREZ

*

* * *

FACTUAL BASIS

The defendant, **DANA ELIZABETH ALVAREZ**, ("ALVAREZ") has indicated that she intends to plead guilty as charged to Count One of the Information against her, that is, conspiracy to defraud the United States, in violation of 18 U.S.C. § 371.

The United States and defendant **ALVAREZ** do hereby stipulate and agree that the allegations in the Information and 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 **ALVAREZ**'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).

At all times material to the Information, defendant **ALVAREZ** resided in Livingston Parish.

At all times material to the Information, 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.

Beginning on or about January 1, 2013 and continuing through on or about April 30, 2013, in 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.

Among the manner and means by which defendant **ALVAREZ** and her co-conspirators carried out the conspiracy were the following:

In or about January 2013 defendant **ALVAREZ** obtained employment at Crown Tax Service, LLC (“Crown Tax Service”) at 2150 Airline Drive, Kenner, LA, which is within the Eastern District of Louisiana.

Defendant **ALVAREZ** had a Preparer Tax Identification Number (“PTIN”), ending -9202.

Defendant **ALVAREZ** and other co-conspirators at Crown Tax Service would and did agree to falsify items on the federal income tax returns of clients for the purpose of increasing income tax refunds issued by the IRS to those clients.

It was a further part of the conspiracy that defendant **ALVAREZ** and other co-conspirators, would and did include false items on the federal income tax returns of clients, including but not limited to false Schedule C income and false dependents.

Defendant **ALVAREZ** and other co-conspirators had clients of Crown Tax Service sign Schedule C Declarations. Defendant **ALVAREZ** and other co-conspirators would then complete

the declarations with false business income and expenses. Defendant **ALVAREZ** and other co-conspirators also gave clients blank receipts and asked to fill them out to substantiate claims made on their tax returns.

Defendant **ALVAREZ** and other co-conspirators also added false dependents to the tax returns of Crown Tax Service's clients. Some clients were encouraged to buy or sell dependents for the use on tax returns.

In furtherance of the conspiracy, and to effect the objects thereof, members of the conspiracy, committed or caused to be committed the overt acts below, among others, within the Eastern District of Louisiana and elsewhere. On or about the dates listed below, defendant **ALVAREZ** prepared, and caused to be prepared and electronically filed, false federal income tax returns described below:

Tax Year	Date Filed	Taxpayer Name	False Entries
2012	February 12, 2013	F.A.	Schedule C Income False Dependent Dependent Care
2012	February 1, 2013	DANA ALVAREZ	Schedule C Income False Dependent Dependent Care
2012	February 1, 2013	D.M.	Schedule C Income False Dependent
2012	January 30, 2013	R.M.	False Dependent
2012	January 31, 2013	J.P.	Schedule C Income
2012	January 28, 2013	A.W.	Schedule C Income
2012	January 28, 2013	C.J.	False Dependent

Various records, including income tax returns, IRS filing records, bank records, audio and video recordings, 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.

APPROVED AND AGREED TO:



G. DALL KAMMER

Assistant United States Attorney

4/24/19

Date

~~JERROD THOMPSON-HICKS~~

JERROD THOMPSON-HICKS

Attorneys for Defendant Alvarez

4/25/19

Date



DANA ELIZABETH ALVAREZ

Defendant

4/25/19

Date