

FILED ☒  
U.S. DISTRICT COURT  
EASTERN DISTRICT OF LA.

2019 OCT 24 P 2:15

WILLIAM W. CLEVINS  
CLERK

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA

**FELONY**

**INDICTMENT FOR AIDING OR ASSISTING  
IN THE PREPARATION OF A FALSE FEDERAL TAX RETURN**

UNITED STATES OF AMERICA

\*

CRIMINAL NO. **19-221**

v.

\*

SECTION: **SECT E MAG 5**

TRISH CHRISTOPHER

\*

VIOLATION: 26 U.S.C. § 7206(2)

\*

\* \* \*

The Grand Jury charges that:

**A. AT ALL TIMES MATERIAL HEREIN:**

1. The Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury responsible for enforcing and administering the tax laws of the United States and collecting taxes owed to the United States.

2. The defendant, **TRISH CHRISTOPHER ("CHRISTOPHER")**, was a resident of Harvey, Louisiana, which is within the Eastern District of Louisiana.

3. Defendant **CHRISTOPHER** owned and operated a tax preparation business named C.C. Tax Service ("CCTS"), located at 3628 General Meyer Avenue, New Orleans, Louisiana, which is within the Eastern District of Louisiana.

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☐ Dec. No. \_\_\_\_\_

4. An Electronic Filing Identification Number (“EFIN”) was a number assigned by the IRS to tax return preparers who were accepted into the electronic filing program. The EFIN permitted tax return preparers to electronically file tax returns.

5. A Preparer Tax Identification Number (“PTIN”) was a number required of all tax return preparers who were compensated for preparing, or assisting in the preparation of, all or substantially all of any United States federal tax return, claim or refund, or other tax form submitted to the IRS. Each return preparer must have his or her own PTIN.

6. On or about January 2, 2011, the IRS assigned **CHRISTOPHER** PTIN ending -1424. On or about November 1, 2012, the IRS assigned **CHRISTOPHER** EFIN ending -451. **CHRISTOPHER** used both numbers to prepare and file federal income tax returns.

7. Defendant **CHRISTOPHER** aided and assisted numerous federal income tax filers in preparing and filing false U.S. Individual Income Tax Returns (IRS Forms 1040) during calendar years 2013 through 2016, which resulted in false and fraudulent claims for tax refunds from the IRS.

8. Defendant **CHRISTOPHER** prepared individual income tax returns for others that falsely claimed inflated refunds to which she knew these individuals were not entitled.

9. To falsely inflate her clients’ tax refunds, defendant **CHRISTOPHER** prepared and caused to be prepared at least 36 individual income tax returns that included false or fictitious Schedule A itemized deductions, including gifts to charity, unreimbursed employee expenses, personal property taxes, medical and dental expenses, and home mortgage interest expenses.

10. Defendant **CHRISTOPHER** charged fees for preparing individual income tax returns for others.

**COUNT 1**

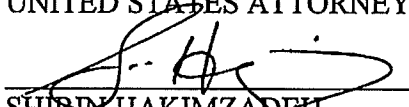
**(Aiding and Assisting in the Presentation of a False Federal Tax Return)**

**B. THE OFFENSE:**

That on or about March 13, 2017, in the Eastern District of Louisiana and elsewhere, defendant **CHRISTOPHER** did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation under the Internal Revenue laws, of a United States Individual Income Tax Return, Form 1040, and accompanying schedules of taxpayers M.R. and K.R.R. for calendar year 2016. The return was false and fraudulent as to material matters, in that it represented that M.R. and K.R.R. were entitled under the provisions of the Internal Revenue laws to claim Schedule A deductions for medical and dental expenses (Line 1), personal property taxes (Line 7), gifts to charity (Line 16), and unreimbursed employee expenses (Line 24), whereas **CHRISTOPHER** then and there knew M.R. and K.R.R. had not paid these expenses for calendar year 2016 and, therefore, were not entitled to claim these deductions.

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

PETER G. STRASSER  
UNITED STATES ATTORNEY



SHIRIN HAKIMZADEH  
Assistant United States Attorney

New Orleans, Louisiana  
October 24, 2019