

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA * **CRIMINAL DOCKET NO. 19-027**
v. * **SECTION: "J"**
BRITTANY RIQUEL PATTERSON *
* * *

FACTUAL BASIS

The defendant, **BRITTANY RIQUEL PATTERSON** (“**PATTERSON**”), has indicated that she intends to plead guilty as charged in the Superseding Indictment.

The United States would have proven that the following facts are true and correct 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 **PATTERSON**’s guilty plea.

At all times material to the Superseding Indictment, defendant **PATTERSON** resided in St. John the Baptist Parish.

At all times material to the Superseding Indictment, Crown Tax Service, LLC (“Crown Tax Service”) was a tax preparation business located at 2150 Airline Drive in Kenner, Louisiana, within the Eastern District of Louisiana.

At all times material to the Superseding Indictment, 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 **PATTERSON**, and others, both

known and unknown to the Grand Jury, 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 **PATTERSON** and her co-conspirators carried out the conspiracy were the following:

PATTERSON, 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.

False items **PATTERSON** and others reported on their clients' returns included, but was not limited to, false Schedule C income and expenses, false dependents, and false dependent care expenses (Form 2441).

PATTERSON, and others encouraged some clients to buy or sell the personal identification of others in order to falsely report those individuals as dependents on the tax returns of Crown Tax Service clients.

PATTERSON, and others used a "Schedule C Declaration" which purported to report a client's income and expenses for a business. They directed clients of Crown Tax Service to sign blank "Schedule C Declarations," which the defendants would then complete with false business income and expenses. The defendants also directed some clients to fill out false receipts to purport to substantiate income and expenses reported on their tax returns.

PATTERSON, 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. **PATTERSON**, and others required some clients to pay an additional cash fee after receiving their tax refund.

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, **PATTERSON**, 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 identified below:

Approximate Filed	Date	Taxpayer Name	False Entries
January 24, 2013		M.P.	Line 12
January 24, 2013		D.P.	Line 6c
January 29, 2013		C.M.J.	Line 12 Form 2441
January 31, 2013		M.M.	Line 6c Line 12 Form 2441
January 31, 2013		B.A.	Line 6c Line 12 Form 2441
January 31, 2013		J.P.	Line 12
February 1, 2013		D.E.A.	Line 6c Form 2441
February 4, 2013		K.S.	Line 12
February 5, 2013		F.H.	Line 12 Form 2441
February 5, 2013		N.M	Line 12 Form 2441
February 5, 2013		A.S.	Line 12
February 7, 2013		X.C.	Line 6c
February 8, 2013		B.L.	Line 6c Line 12
February 8, 2013		L.J.	Line 12 Form 2441
February 12, 2013		F.A.	Line 6c Line 12 Form 2441
February 14, 2013		K.B.	Line 12

On or about the dates listed below **PATTERSON** 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:

Date Issued	Taxpayer Name	Check Amount
February 6, 2013	M.P.	\$1,532
February 7, 2013	C.M.J.	\$4,470
February 16, 2013	J.P.	\$3,850
February 19, 2013	M.M.	\$1,800
February 19, 2013	M.M.	\$2,800
February 19, 2013	K.S.	\$3,700
February 22, 2013	A.S.	\$4,950
February 25, 2013	F.H.	\$5,500
February 25, 2013	N.M.	\$5,300
February 27, 2013	X.C.	\$4,400
February 28, 2013	F.A.	\$1,120
March 4, 2013	K.B.	\$5,300
March 4, 2013	D.P.	\$5,000
March 6, 2013	L.J.	\$2,200


On or about the dates set forth below, in the Eastern District of Louisiana and elsewhere, defendant **PATTERSON** did willfully aid and assist in, and procure, counsel and advise the preparation and presentation to the IRS of, U.S. Individual Income Tax Returns, IRS Forms 1040, for the 2012 tax year for the taxpayers, as identified by their initials, which tax returns were false and fraudulent as to material matters as described below:

Approximate Date Filed	Taxpayer Name	False Entries
January 24, 2013	D.P.	1. Line 6c
January 29, 2013	C.M.J.	1. Line 12 2. Form 2441
January 31, 2013	B.A.	1. Line 6c 2. Line 12 3. Form 2441
February 8, 2013	L.J.	1. Line 12 2. Form 2441


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.

Respectfully submitted,

MICHAEL M. SIMPSON
Attorney for the United States
Acting Under the Authority
Conferred by 28 U.S.C. § 515



/s/ G. Dall Kammer
G. DALL KAMMER (26948)
Assistant United States Attorney
650 Poydras Street, Suite 1600
New Orleans, Louisiana 70130
Telephone: (504) 680-3168
Email: dall.kammer@usdoj.gov



/s/ Lauren M. Castaldi
LAUREN M. CASTALDI
JESSICA KRAFT
Trial Attorneys
Department of Justice, Tax Division
150 M Street NE
Washington, DC 20004
(202) 514-9668
Lauren.m.castaldi@usdoj.gov
Jessica.a.kraft@usdoj.gov