

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

**BILL OF INFORMATION FOR WILLFULLY MAKING
AND SUBSCRIBING A FALSE INCOME TAX RETURN**

UNITED STATES OF AMERICA	*	CRIMINAL NO.
v.	*	SECTION:
BRENDEL DEEMER	*	VIOLATION: 26 U.S.C. § 7206(1)
	* * *	

The Acting United States Attorney charges that:

COUNT 1
(Willfully Making and Subscribing a False Income Tax Return)

A. AT ALL TIMES MATERIAL HEREIN

1. Defendant **BRENDEL DEEMER** resided in New Orleans, Louisiana, which is within the Eastern District of Louisiana.
2. Beginning in approximately 1999, defendant **DEEMER** was a Certified Public Accountant (CPA) and operated Deemer CPA & Consulting Services LLC. From 1999 through 2005, defendant **DEEMER** operated Building Blocks Academy, a day care center. Defendant **DEEMER** ceased operating Building Blocks Academy after Hurricane Katrina made landfall in August 2005 and did not resume operating the business.

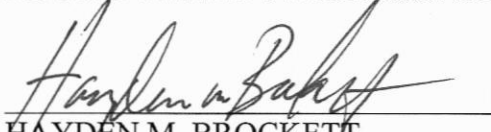
3. For tax years 2009 and 2010, defendant **DEEMER** filed individual income tax returns, Forms 1040, that falsely reported her Schedule C business income from Deemer CPA and Consulting Services, LLC, thereby reducing her total taxable income. On the same returns, defendant **DEEMER** filed additional Schedules C for Building Blocks Academy that falsely overstated the repairs and maintenance expenses she had incurred for that business, thereby falsely reducing her total taxable income.

B. THE OFFENSE

On or about December 13, 2011, in the Eastern District of Louisiana and elsewhere, defendant **BRENDEL DEEMER** did willfully make and subscribe a 2010 Individual Income Tax Return, Form 1040, which was verified by a written declaration that it was made under the penalties of perjury, and which she did not believe to be true and correct as to every material matter, in that, among other things, it reported on Line 1 of the Schedule C for Deemer CPA and Consulting Services, LLC that the amount of gross receipts was \$118,159.00, whereas, as she then and there well knew and believed, the true amount of the business's gross receipts was substantially greater than the amount reported.

All in violation of Title 26, United States Code, Section 7206(1).

DUANE A. EVANS
ACTING UNITED STATES ATTORNEY


HAYDEN M. BROCKETT
Assistant United States Attorney

New Orleans, Louisiana
June 30, 2017