

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	CRIMINAL NO. _____
v.	:	DATE FILED:
MARCOS CRUZ-DIAZ	:	VIOLATIONS:
	:	18 U.S.C. § 1505 (obstruction of
	:	investigative proceeding – 1 count)
	:	18 U.S.C. § 1512(b)(2)(B) (attempt to
	:	obstruct justice – 1 count)
	:	18 U.S.C. § 2 (aiding and abetting)

INDICTMENT

COUNT ONE

THE GRAND JURY CHARGES THAT:

At all times material to this indictment:

1. Defendant MARCOS CRUZ-DIAZ was a paid informant for the federal government who was knowledgeable of investigative operations of several agencies, including the Internal Revenue Service.
2. Defendant MARCOS CRUZ-DIAZ knew that investigations conducted by federal agencies were conducted in secret, in part, to prevent the subjects of the investigation from: destroying evidence; taking any action to threaten, assault, or kill any of the witnesses, agents, officers, and others involved in the investigation; fleeing; and otherwise to compromise or impede the investigation.
3. Beginning in or about March 2015, defendant MARCOS CRUZ-DIAZ, as part of his work as a paid government informant, learned from Internal Revenue Service agents that the Internal Revenue Service was investigating the activities of tax return preparers and

employees of a tax preparation business located in Philadelphia, Pennsylvania.

4. On May 4, 2015, defendant MARCOS CRUZ-DIAZ, as part of his work with the Internal Revenue Service, learned that the Internal Revenue Service intended to execute search warrants at the offices of a tax preparation business located in Philadelphia, Pennsylvania and engage in other undercover activities with regard to the preparation of fraudulent income tax returns by employees of the tax preparation business in mid- to late May 2015.

5. Defendant MARCOS CRUZ-DIAZ was acquainted with L.R. who had an intimate relationship with P.R., a tax return preparer who was associated with the tax preparation business.

6. Between May 4, 2015 and May 14, 2015, defendant MARCOS CRUZ-DIAZ informed L.R. of the Internal Revenue Service's investigation.

7. Between May 4, 2015 and May 14, 2015, defendant MARCOS CRUZ-DIAZ engaged in telephone and face-to-face conversations with P.R. regarding the Internal Service's investigation of P.R. and a tax preparation business located in Philadelphia, Pennsylvania and the agency's intent to execute search warrants at the offices of the tax preparation business. Defendant CRUZ-DIAZ demanded \$2,000 from P.R. for tipping him/her off to the Internal Revenue Service investigation. Defendant CRUZ-DIAZ also demanded \$25,000 from P.R. to assist P.R. in the destruction of records in his/her possession that could be incriminating to him/her and prepare a video showing P.R. preparing fictitious tax returns in an ethical manner and refusing to prepare fraudulent tax returns, which P.R. could use when questioned by the Internal Revenue Service and in his/her defense if and when prosecuted.

8. On May 20, 2015, defendant MARCOS CRUZ-DIAZ had his last meeting with agents of the Internal Revenue Service and was apprised of changes in the agency's ongoing

investigation of tax return preparers and employees of a tax preparation business located in Philadelphia, Pennsylvania, but was not informed of the dates that the agency intended to execute search warrants at the offices of the tax preparation business and engage in other undercover activities.

9. On June 11, 2015, defendant MARCOS CRUZ-DIAZ engaged in telephone and face-to-face conversations with P.R. regarding the plan to create the video for P.R. and defendant CRUZ-DIAZ's demand for a deposit of \$5,000.

10. On June 18, 2015, defendant MARCOS CRUZ-DIAZ engaged in a face-to-face meeting with P.R. and told P.R. that he/she would receive a list of 25 clients whose files P.R. needed to conceal or destroy and the video would be made after P.R. gave him a total of \$10,000.

11. On June 18, 2015, defendant MARCOS CRUZ-DIAZ collected a deposit of \$5,000 from P.R.

12. On or about May 4, 2015, in the Eastern District of Pennsylvania, defendant **MARCOS CRUZ-DIAZ** corruptly influenced, obstructed, and impeded, and endeavored to influence, obstruct, and impede, the due and proper administration of the law, and aided and abetted and willfully caused the same, under which any pending proceeding is being had before any department or agency of the United States, that is, the ongoing federal investigation by the Internal Revenue Service, into the potential illegal activities of tax return preparers and employees of a tax preparation business located in Philadelphia, Pennsylvania, by knowingly divulging to L.R. and willfully causing L.R. to divulge to P.R. information of the pending Internal Revenue Service investigation.

In violation of Title 18, United States Code, Sections 1505 and 2.

COUNT TWO

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs One through Eleven of Count One are incorporated by reference.
2. Beginning on or about May 4, 2015, through on or about June 18, 2015, in the Eastern District of Pennsylvania, defendant

MARCOS CRUZ-DIAZ

knowingly attempted to corruptly persuade P.R. with intent to cause and induce him/her to destroy, mutilate and conceal an object of evidence, that is, 25 client files containing tax return information of an incriminating nature in P.R.'s possession at her home or office where she prepared tax returns, with intent to impair the integrity and availability of this evidence for use in the official investigation of the Internal Revenue Service.

In violation of Title 18, United States Code, Section 1512(b)(2)(B).

A TRUE BILL:

FOREPERSON



ZANE DAVID MEMEGER
United States Attorney