

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

UNITED STATES OF AMERICA : CRIMINAL NO. \_\_\_\_\_  
v. : DATE FILED: November 3, 2015  
MOHAMED MANSARAY : VIOLATIONS:  
: 18 U.S.C. § 1343 (wire fraud – 10  
: counts)  
: 18 U.S.C. § 1028A (aggravated  
: identity theft – 9 counts)  
: 26 U.S.C. § 7206(2) (aiding or  
: assisting in the preparation of false  
: federal income tax returns – 10  
: counts)  
: Notice of Forfeiture

INDICTMENT

COUNTS ONE THROUGH TEN

(Wire Fraud)

**THE GRAND JURY CHARGES THAT:**

At all times material to this indictment:

BACKGROUND

1. The Internal Revenue Service (“IRS”) was an agency of the United States Department of Treasury responsible for the ascertainment and collection of revenue, including income tax revenue, and the disbursement of tax refunds to tax payers whose tax payments in a particular year exceeded the amount of their actual tax liability.

2. The Electronic Filing Program was a program instituted, directed, and operated by the IRS under which tax payers and tax preparers were permitted to file income tax returns by computer, online via the internet, through the IRS servers located in Tennessee and West Virginia.

3. A Preparer Tax Identification Number ("PTIN") was a unique identification number sequence issued by the IRS to paid tax return preparers. A PTIN was required to be placed in the "Paid Preparer" section of a federal tax return that the tax return preparer prepared in exchange for compensation.

4. Defendant MOHAMED MANSARAY owned and operated tax preparation businesses under different names, including "Your Tax Professionals" and "New Solution Tax Services," among others. Defendant MANSARAY operated his tax preparation businesses out of offices located on Woodland Avenue in Philadelphia, and on Garrett Road in Upper Darby, Pennsylvania, as well as other locations.

5. From in or about January 2014 through in or about May 2015, for the tax years 2013 and 2014, defendant MOHAMED MANSARAY prepared and electronically filed federal income tax returns, including Internal Revenue Service Forms 1040 and 1040A, for clients in exchange for compensation.

6. Defendant MOHAMED MANSARAY electronically filed federal income tax returns with the IRS via the internet using TaxWise professional tax preparation software. TaxWise then caused the returns to be electronically submitted to the IRS through the IRS' servers located in Tennessee and West Virginia.

### **THE SCHEME**

7. From in or about at least December 2013 through in or about May 2015, defendant

#### **MOHAMED MANSARAY,**

with others known and unknown to the grand jury, devised and intended to devise a scheme to defraud the IRS, and to obtain money and property by means of false and fraudulent pretenses, representations, and promises.

### **MANNER AND MEANS**

It was part of that scheme that:

8. Defendant MOHAMED MANSARAY repeatedly falsified information on federal income tax returns that he prepared and electronically filed for clients in order to generate large fraudulent tax refunds, many in excess of \$5,000.

9. Defendant MOHAMED MANSARAY falsely added dependents on the federal income tax returns of clients who had one or no legitimate dependent to claim. By doing so, defendant MANSARAY wrongfully claimed on those federal income tax returns some of all of the following: a tax exemption for each dependent, the child tax credit, the child and dependent care credit, and the earned income tax credit.

10. Defendant MOHAMED MANSARAY charged clients an additional fee of \$800 to \$1,000 to fraudulently add a dependent to a federal income tax return.

11. Defendant MOHAMED MANSARAY submitted, or caused to be submitted, electronically via the internet federal income tax returns that contained false and fraudulent information. Those returns were submitted interstate from defendant MANSARAY's office

locations in Pennsylvania to TaxWise's servers. TaxWise then submitted the return to the IRS servers located in Tennessee and West Virginia.

12. To avoid detection from the IRS, defendant MOHAMED MANSARAY filed the false federal income tax returns using PTINs that had been applied for, and issued in, the names of other individuals, including A.K. and M.K., both of whom are known to the grand jury. A.K. and M.K. did not apply for PTINs and did not prepare or file federal income tax returns for clients in exchange for compensation.

13. On or about the dates listed below, in the Eastern District of Pennsylvania and elsewhere, defendant

**MOHAMED MANSARAY**

for the purpose of executing the scheme described above, knowingly transmitted, or caused to be transmitted, by means of wire communication in interstate commerce the signals and sounds described below:

<b>COUNT</b>	<b>DATE (on or about)</b>	<b>DESCRIPTION OF WIRE</b>
1	2/18/2014	Electronic transmission via the internet of the 2013 federal income tax return Form 1040 of client W.C., which falsely claimed dependents B.C. and R.C.
2	1/24/2015	Electronic transmission via the internet of the 2014 federal income tax return Form 1040 of client W.C., which falsely claimed dependents B.C. and T.J.
3	2/10/2015	Electronic transmission via the internet of the 2014 federal income tax return Form 1040 of client L.J., which falsely claimed dependent A.H.
4	2/10/2015	Electronic transmission via the internet of the 2014 federal income tax return Form 1040 of client L.J., which falsely claimed dependent A.BO.

5	2/10/2015	Electronic transmission via the internet of the 2014 federal income tax return Form 1040 of client L.J., which falsely claimed dependent R.J.
6	1/27/2014	Electronic transmission via the internet of the 2013 federal income tax return Form 1040 of client A.K., which falsely claimed dependent A.B.
7	1/31/2015	Electronic transmission via the internet of the 2014 federal income tax return Form 1040 of client A.K., which falsely claimed dependent A.M.
8	1/24/2014	Electronic transmission via the internet of the 2013 federal income tax return Form 1040 of client E.M., which falsely claimed dependent M.B.
9	1/22/2015	Electronic transmission via the internet of the 2014 federal income tax return Form 1040 of client E.M., which falsely claimed dependents J.C. and C.C.
10	2/2/2015	Electronic transmission via the internet of the 2014 federal income tax return Form 1040 of client S.Y., which falsely claimed dependent D.V.

All in violation of Title 18, United States Code, Section 1343.

**COUNTS ELEVEN THROUGH NINETEEN**

**(Aggravated Identity Theft)**

**THE GRAND JURY FURTHER CHARGES THAT:**

1. Paragraphs 1 through 6, and 8 through 12 of Counts One through Ten are recalled here.
2. On or about the dates listed below, in the Eastern District of Pennsylvania, defendant

**MOHAMED MANSARAY**

knowingly and without lawful authority, transferred, possessed, and used a means of identification of another person, that is, the names and Social Security numbers of the individuals listed below, during and in relation to wire fraud.

<b>COUNT</b>	<b>DATE (on or about)</b>	<b>DESCRIPTION OF MEANS OF IDENTIFICATION</b>
11	2/18/2014	Names and Social Security Numbers of B.C. and R.C.
12	1/24/2015	Social Security Number of A.J.
13	2/10/2015	Name and Social Security Number of A.H.
14	2/10/2015	Name and Social Security Number of A.BO.
15	1/27/2014	Name and Social Security Number of A.B.
16	1/31/2015	Social Security Number of L.M.
17	1/24/2014	Name and Social Security Number of M.B.
18	1/22/2015	Name and Social Security Number of C.C.; Social Security Number of J.C.

<b>COUNT</b>	<b>DATE (on or about)</b>	<b>DESCRIPTION OF MEANS OF IDENTIFICATION</b>
19	2/2/2015	Social Security Number of D.V.

All in violation of Title 18, United States Code, Section 1028A(a)(1), (c)(5).

**COUNTS TWENTY THROUGH TWENTY-NINE**

**(Aiding or Assisting in the Preparation of False Federal Income Tax Returns)**

**THE GRAND JURY FURTHER CHARGES THAT:**

1. Paragraphs 1 through 6, and 8 through 12 of Counts One through Ten are realleged here.
2. On or about the dates listed below, in the Eastern District of Pennsylvania, defendant

**MOHAMED MANSARAY**

willfully aided and assisted in, and procured, counseled and advised the preparation and presentation to the Internal Revenue Service of federal Individual Income Tax Returns, Forms 1040 and Forms 1040A, either individual or joint, for the clients and calendar years listed below, each constituting a separate count, which returns were false and fraudulent as to material matters, in that they represented that the clients, whose identities are known to the grand jury, were entitled to claim dependents, deductions and credits, whereas, as MOHAMED MANSARAY well knew, the clients were not entitled to claim such dependents, deductions and credits:

<b>Count</b>	<b>Tax Year</b>	<b>Date of Return (on or about)</b>	<b>Client</b>	<b>Falsely Claimed Items</b>	<b>Amount of Claimed Refund</b>
20	2013	2/18/2014	W.C.	Filing status; dependents B.C. and R.C.; child and dependent care expenses; child tax credit; earned income tax credit.	\$6,610
21	2014	1/24/2015	W.C.	Filing status; dependents B.C. and T.J.; child tax credit; earned income tax credit; preparer name.	\$7,480

<b>Count</b>	<b>Tax Year</b>	<b>Date of Return (on or about)</b>	<b>Client</b>	<b>Falsely Claimed Items</b>	<b>Amount of Claimed Refund</b>
22	2014	2/10/2015	L.J.	Dependent A.H.; child tax credit; earned income tax credit; preparer name.	\$5,748
23	2014	2/10/2015	L.J.	Dependent A.BO.; child tax credit; earned income tax credit; preparer name.	\$5,748
24	2014	2/10/2015	L.J.	Dependent R.J.; child tax credit; earned income tax credit; preparer name.	\$5,748
25	2013	1/27/2014	A.K.	Filing status; dependent A.B.; child tax credit; earned income tax credit; preparer name.	\$5,803
26	2014	1/31/2015	A.K.	Filing status; dependent A.M.; child tax credit; earned income tax credit; preparer name.	\$6,020
27	2013	1/24/2014	E.M.	Filing status, dependent M.B.; child and dependent care expenses; child tax credit; earned income tax credit.	\$6,860
28	2014	1/22/2015	E.M.	Filing status; dependents J.C. and C.C.; child and dependent care expenses; child tax credit; earned income tax credit; preparer name.	\$6,885
29	2014	2/2/2015	S.Y.	Filing status, dependent D.V.; additional child tax credit; earned income tax credit; preparer name.	\$5,572

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

**NOTICE OF FORFEITURE**

**THE GRAND JURY FURTHER CHARGES THAT:**

1. As a result of the violations of Title 18, United States Code, Section 1343 described in this indictment, defendant

**MOHAMED MANSARAY**

shall forfeit to the United States of America, any property, real or personal, which constitutes or is derived from proceeds traceable to violations, including, but not limited to the sum of up to \$42,415.98.

2. If any of the property subject to forfeiture, as a result of any act or omission of the defendant:

- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party;
- (c) has been placed beyond the jurisdiction of the Court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be divided without difficulty;

it is the intent of the United States, pursuant to Title 28, United States Code, Section 2461(c), incorporating Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of the defendant up to the value of the property subject to forfeiture.

All pursuant to Title 18, United States Code, Section 981(a)(1)(c) and Title 28, United States Code, Section 2461(c).

**A TRUE BILL:**

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**GRAND JURY FOREPERSON**

  
**ZANE DAVID MEMEGER**  
United States Attorney