

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

UNITED STATES OF AMERICA	:	CRIMINAL NO. _____
v.	:	DATE FILED: _____
JEAN BAPTISTE ALVAREZ, a/k/a “Alex,”	:	VIOLATIONS:
	:	18 U.S.C. § 286 (conspiracy to defraud the United States with respect to claims – 1 count)
	:	18 U.S.C. § 1028A(a)(1) (aggravated identity theft – 4 counts)
	:	42 U.S.C. § 408(a)(8) (misuse of Social Security number – 4 counts)
	:	26 U.S.C. § 7206(2) (aiding or assisting in tax preparation of false federal income tax return -- 2 counts)

SUPERSEDING INDICTMENT

COUNT ONE

THE GRAND JURY CHARGES THAT:

At all times material to this superseding indictment:

1. Defendant JEAN BAPTISTE ALVAREZ, who was employed at a health care facility, was a resident of Philadelphia, Pennsylvania, in the Eastern District of Pennsylvania.
2. The Internal Revenue Service (“IRS”) was an agency of the United States Department of Treasury, responsible for administering and enforcing the tax laws of the United States.
3. U.S. Individual Income Tax Returns, IRS Forms 1040, 1040A, and

1040EZ, required the taxpayer to provide his/her Social Security number (“SSN”) on the tax return.

4. From in or about January 2012 until in or about June, 2015, in the Eastern District of Pennsylvania, and elsewhere, defendant

**JEAN BAPTISTE ALVAREZ,
a/k/a “Alex,”**

and “PR,” charged elsewhere, and others known and unknown to the grand jury, agreed, combined, and conspired to defraud the United States by obtaining and aiding others to obtain the payment and allowance of false, fictitious, and fraudulent claims against the United States, by presenting and causing to be presented, false, fictitious, and fraudulent U.S. Individual Income Tax Returns claiming fraudulent income tax refunds, knowing such claims to be false, fictitious, and fraudulent.

MANNER AND MEANS

5. Defendant JEAN BAPTISTE ALVAREZ and “PR,” charged elsewhere, engaged in a scheme to obtain payment of false, fictitious, and fraudulent claims through the preparation and filing of false U.S. Individual Income Tax Returns.

6. Defendant JEAN BAPTISTE ALVAREZ stole and improperly obtained from a health care facility personal identifying information, including names and SSNs of individuals, without the knowledge of those individuals.

7. Defendant JEAN BAPTISTE ALVAREZ sold and distributed the above-described stolen personal identifying information, including names and SSNs, of these individuals to be used on tax returns for the purpose of obtaining payment of false claims through the filing of fraudulent tax returns in the names of the stolen identities.

8. Using the stolen personal identifying information of individuals obtained from

defendant JEAN BAPTISTE ALVAREZ, “PR” and others obtained fraudulent tax refunds by filing fraudulent tax returns using the stolen names and SSNs of those individuals.

In violation of Title 18, United States Code, Section 286.

COUNT TWO

THE GRAND JURY FURTHER CHARGES THAT:

On or about April 30, 2015, in Philadelphia, in the Eastern District of Pennsylvania, defendant

**JEAN BAPTISTE ALVAREZ,
a/k/a “Alex,”**

for the purpose of unlawfully obtaining payment, knowingly disclosed and used the Social Security numbers of approximately 183 persons, known to the grand jury, in violation of the laws of the United States.

In violation of Title 42, United States Code, Section 408(a)(8).

COUNT THREE

THE GRAND JURY FURTHER CHARGES THAT:

On or about April 30, 2015, in Philadelphia, in the Eastern District of Pennsylvania, defendant

**JEAN BAPTISTE ALVAREZ,
a/k/a “Alex,”**

knowingly and without lawful authority transferred, possessed and used personal identifying information of other persons, that is, the name, date of birth and Social Security number of approximately 183 persons, during and in relation to Social Security number fraud.

In violation of Title 18, United States Code, Section 1028A(a)(1), (c)(11).

COUNT FOUR

THE GRAND JURY FURTHER CHARGES THAT:

On or about May 22, 2015, in Philadelphia, in the Eastern District of Pennsylvania, defendant

**JEAN BAPTISTE ALVAREZ,
a/k/a “Alex,”**

for the purpose of unlawfully obtaining payment, knowingly disclosed and used the Social Security number of DJW, a person known to the grand jury, in violation of the laws of the United States.

In violation of Title 42, United States Code, Section 408(a)(8).

COUNT FIVE

THE GRAND JURY FURTHER CHARGES THAT:

On or about May 22, 2015, in Philadelphia, in the Eastern District of Pennsylvania, defendant

**JEAN BAPTISTE ALVAREZ,
a/k/a “Alex,”**

knowingly and without lawful authority transferred, possessed, and used personal identifying information of another person, that is, the name, date of birth, and Social Security number of DJW, a person known to the grand jury, during in relation to Social Security number fraud.

In violation of Title 18, United States Code, Section 1028A(a)(1), (c)(11).

COUNT SIX

THE GRAND JURY FURTHER CHARGES THAT:

On or about February 13, 2013, in Philadelphia, in the Eastern District of Pennsylvania, defendant

**JEAN BAPTISTE ALVAREZ,
a/k/a "Alex,"**

for the purpose of unlawfully obtaining payment, knowingly disclosed and used the Social Security number of MLC, a person known to the grand jury, in violation of the laws of the United States.

In violation of Title 42, United States Code, Section 408(a)(8).

COUNT SEVEN

THE GRAND JURY FURTHER CHARGES THAT:

On or about February 13, 2013, in Philadelphia, in the Eastern District of Pennsylvania, defendant

**JEAN BAPTISTE ALVAREZ,
a/k/a "Alex,"**

knowingly and without lawful authority transferred, possessed, and used personal identifying information of another person, that is, the name, date of birth, and Social Security number of MLC, a person known to the grand jury, during and in relation to Social Security number fraud.

In violation of Title 18, United States Code, Section 1028A(a)(1), (c)(11).

COUNT EIGHT

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1 and 2 of Count One of this superseding indictment are realleged here.

2. On or about February 13, 2013, in the Eastern District of Pennsylvania, defendant

**JEAN BAPTISTE ALVAREZ,
a/k/a “Alex,”**

willfully aided, assisted, procured, counseled, and advised the preparation and presentation to the IRS, of a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2012, which was false and fraudulent as to a material matter, in that, on this return defendant ALVAREZ claimed as an Exemption a dependent child, MLC, on line 6c when, as defendant ALVAREZ then and there knew, he was not entitled to claim MLC as a dependent since he did not provide financial support for, or have any relationship with, MLC.

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

COUNT NINE

THE GRAND JURY FURTHER CHARGES THAT:

On or about February 5, 2015, in Philadelphia, in the Eastern District of Pennsylvania, defendant

**JEAN BAPTISTE ALVAREZ,
a/k/a “Alex,”**

for the purpose of unlawfully obtaining payment, knowingly disclosed and used the Social Security number of KR, a person known to the grand jury, in violation of the laws of the United States.

In violation of Title 42, United States Code, Section 408(a)(8).

COUNT TEN

THE GRAND JURY FURTHER CHARGES THAT:

On or about February 5, 2015, in Philadelphia, in the Eastern District of Pennsylvania, defendant

**JEAN BAPTISTE ALVAREZ,
a/k/a “Alex,”**

knowingly and without lawful authority transferred, possessed, and used personal identifying information of another person, that is, the name, date of birth, and Social Security number of KR, a person known to the grand jury, during and in relation to Social Security number fraud.

In violation of Title 18, United States Code, Section 1028A(a)(1), (c)(11).

COUNT ELEVEN

THE GRAND JURY FURTHER CHARGES THAT:

1. Paragraphs 1 and 2 of Count One of this superseding indictment are realleged here.

2. On or about February 5, 2015, in the Eastern District of Pennsylvania, defendant

**JEAN BAPTISTE ALVAREZ,
a/k/a “Alex,”**

willfully aided, assisted, procured, counseled, and advised the preparation and presentation to the IRS, of a U.S. Individual Income Tax Return, Form 1040, for the calendar year 2014, which was false and fraudulent as to a material matter, in that, on this return defendant ALVAREZ claimed as an Exemption a dependent child, KR, on line 6c when, as defendant ALVAREZ then and there knew, he was not entitled to claim KR as a dependent since he did not provide financial support for, or have any relationship with, KR.

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

A TRUE BILL:

FOREPERSON

ZANE DAVID MEMEGER
United States Attorney