

FILED

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA

v.

CASE NO. 8:22-cr-146 VMC-TGW
18 U.S.C. § 371
26 U.S.C. § 7206(2)

JAMICA NELMS,
ASHLEY FLOURNOY,
CAPRIESHA CUMMINGS, and
CAMILLE HARPER

INDICTMENT

The Grand Jury charges:

COUNT ONE

A. Introduction

At all times material to this Indictment:

1. Defendants JAMICA NELMS, ASHLEY FLOURNOY, CAPRIESHA CUMMINGS, and CAMILLE HARPER worked at Business #1, a business entity in the Middle District of Florida, engaged in the business of preparing income tax returns.

B. The Conspiracy

2. Beginning at least as early as January 2017 and continuing through in or about April 2019, in the Middle District of Florida, the defendants,

JAMICA NELMS,
ASHLEY FLOURNOY,
CAPRIESHA CUMMINGS, and
CAMILLE HARPER,

did unlawfully, knowingly and willfully combine, conspire, confederate and agree with each other and with others, both known and unknown to the Grand Jury, to defraud the United States by impeding, impairing, obstructing and defeating by deceit, craft, trickery and dishonest means the lawful government function of the Internal Revenue Service, an agency of the United States Department of the Treasury, in the ascertainment, computation, assessment and collection of revenue: to wit, income taxes.

C. Manner and Means

3. The manner and means utilized to accomplish the objects of the conspiracy included, among others, the following:

4. It was part of the conspiracy that the conspirators would and did prepare false and fraudulent U.S. Individual Income Tax Returns, Forms 1040, for taxpayer-clients in order to cause the Internal Revenue Service to issue tax refunds in amounts in excess of what the clients were entitled to claim and, thereby, generate fraud proceeds disguised as fees for themselves.

5. It was further a part of the conspiracy that on Schedule C of U.S. Individual Income Tax Returns they prepared, the conspirators would and did report that clients owned businesses, which conspirators would and did fabricate or exaggerate, and that said businesses had realized fictitious gains or losses of profit to create the appearance that the clients were qualified to claim, and/or to maximize the clients' apparent entitlement to claim, the Earned Income Credit on their tax returns and/or increase their tax refunds.

6. It was further a part of the conspiracy that on U.S. Individual Income Tax Returns they prepared, the conspirators would and did fraudulently report that clients were entitled to claim false and fictitious credits for fuel taxes paid and/or education expenses paid to make it appear that the clients were entitled to tax refunds in fraudulently-inflated amounts.

7. It was further a part of the conspiracy that the conspirators would and did file and cause to be filed the false, fictitious, and fraudulent U.S. Individual Income Tax Returns with the Internal Revenue Service.

8. It was further a part of the conspiracy that the conspirators would and did cause the Internal Revenue Service to issue tax refunds based on the false, fictitious, and fraudulent U.S. Individual Income Tax Returns.

9. It was a further part of the conspiracy that the conspirators would and did appropriate a percentage of the clients' tax refunds generated by the false, fictitious, and fraudulent U.S. Individual Income Tax Returns, and would and did disguise their appropriation of fraud proceeds as fees for their tax preparation services.

10. It was further a part of the conspiracy that the conspirators would and did use the fraud proceeds they appropriated to pay personal expenses and otherwise for their personal enrichment.

11. It was further a part of the conspiracy that the conspirators would and did misrepresent, hide and conceal, and cause to be misrepresented, hidden and concealed, acts performed in furtherance of the conspiracy.

D. Overt Acts

12. In furtherance of the conspiracy and to affect the objects thereof, the conspirators committed the following acts in the Middle District of Florida, and elsewhere:

13. On or about February 20, 2018, a conspirator electronically filed on behalf of R.W. a U.S. Individual Income Tax Return for calendar year 2017, which tax return included a false and fraudulent Schedule C and claimed a false and fictitious credit for fuel taxes paid.

14. On or about February 23, 2018, a conspirator electronically filed on behalf of E.A. a U.S. Individual Income Tax Return for calendar year 2017, which tax return included a false and fraudulent Schedule C and claimed a false and fictitious credit for fuel taxes paid.

15. On or about February 28, 2018, a conspirator electronically filed on behalf of D.S. a U.S. Individual Income Tax Return for calendar year 2017, which tax return claimed false and fictitious credits for fuel taxes paid and education expenses paid.

16. On or about January 23, 2019, a conspirator electronically filed on behalf of B.J. a U.S. Individual Income Tax Return for calendar year 2018, which tax return included a false and fraudulent Schedule C.

17. On or about February 1, 2019, a conspirator electronically filed on behalf of E.A. a U.S. Individual Income Tax Return for calendar year 2018, which tax return included a false and fraudulent Schedule C.

18. On or about February 7, 2019, a conspirator electronically filed on behalf of C.B. a U.S. Individual Income Tax Return for calendar year 2018, which tax return included a false and fraudulent Schedule C.

19. On or about February 7, 2019, a conspirator electronically filed on behalf of T.C. a U.S. Individual Income Tax Return for calendar year 2018, which tax return included a false and fraudulent Schedule C.

20. On or about February 27, 2019, a conspirator electronically filed on behalf of C.J. a U.S. Individual Income Tax Return for calendar year 2018, which tax return included a false and fraudulent Schedule C.

21. On or about February 28, 2019, a conspirator electronically filed on behalf of D.S. a U.S. Individual Income Tax Return for calendar year 2018, which tax return claimed false and fictitious credits for fuel taxes paid and education expenses paid.

22. On or about March 2, 2019, a conspirator electronically filed on behalf of N.F. a U.S. Individual Income Tax Return for calendar year 2018, which tax return included a false and fraudulent Schedule C.

All in violation of 18 U.S.C. § 371.

COUNT TWO

On or about February 20, 2018, in the Middle District of Florida and elsewhere, the defendant,

ASHLEY FLOURNOY,

did willfully aid and assist in and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, for R.W. for the calendar year 2017, which return was false and fraudulent as to a material matter, in that it included a false and fraudulent Schedule C and claimed a false and fictitious credit for fuel taxes paid, all of which resulted in the computation of a refund in the amount of approximately \$3,828.00 due to said taxpayer, whereas, as the defendant then and there well knew, said taxpayer was due a refund of approximately \$553.00.

In violation of 26 U.S.C. § 7206(2).

COUNT THREE

On or about February 23, 2018, in the Middle District of Florida and elsewhere, the defendant,

ASHLEY FLOURNOY,

did willfully aid and assist in and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, for E.A. for the calendar year 2017, which return was false and fraudulent as to a material matter, in that it included a false and fraudulent Schedule C and claimed a false and fictitious credit for fuel taxes paid, all of which resulted in the computation of a refund in the amount of approximately \$11,160.00 due to said taxpayer, whereas, as the defendant then and there well knew, said taxpayer was due a refund of approximately \$6,094.

In violation of 26 U.S.C. § 7206(2).

COUNT FOUR

On or about February 28, 2018, in the Middle District of Florida and elsewhere, the defendant,

CAPRIESHA CUMMINGS,

did willfully aid and assist in and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, for D.S. for the calendar year 2017, which return was false and fraudulent as to a material matter, in that it claimed false and fictitious credits for fuel taxes paid and education expenses paid, all of which resulted in the computation of a refund in the amount of approximately \$1,852.00 due to said taxpayer, whereas, as the defendant then and there well knew, said taxpayer was due a refund of approximately \$5.00.

In violation of 26 U.S.C. § 7206(2).

COUNT FIVE

On or about January 23, 2019, in the Middle District of Florida and elsewhere, the defendant,

CAPRIESHA CUMMINGS,

did willfully aid and assist in and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, for B.J. for the calendar year 2018, which return was false and fraudulent as to a material matter, in that it included a false and fraudulent Schedule C, which resulted in the computation of a refund in the amount of approximately

\$5,643.00 due to said taxpayer, whereas, as the defendant then and there well knew, said taxpayer was due a refund of approximately \$1,620.00.

In violation of 26 U.S.C. § 7206(2).

COUNT SIX

On or about February 1, 2019, in the Middle District of Florida and elsewhere, the defendant,

ASHLEY FLOURNOY,

did willfully aid and assist in and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, for E.A. for the calendar year 2018, which return was false and fraudulent as to a material matter, in that it included a false and fraudulent Schedule C, which resulted in the computation of a refund in the amount of approximately \$10,848.00 due to said taxpayer, whereas, as the defendant then and there well knew, said taxpayer was due a refund of approximately \$2,837.00.

In violation of 26 U.S.C. § 7206(2).

COUNT SEVEN

On or about February 7, 2019, in the Middle District of Florida and elsewhere, the defendant,

JAMICA NELMS,

did willfully aid and assist in and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, for C.B. for the calendar year 2018, which return was false and

fraudulent as to a material matter, in that it included a false and fraudulent Schedule C, which resulted in the computation of a refund in the amount of approximately \$7,376.00 due to said taxpayer, whereas, as the defendant then and there well knew, said taxpayer was due a refund of approximately \$871.00.

In violation of 26 U.S.C. § 7206(2).

COUNT EIGHT

On or about February 7, 2019, in the Middle District of Florida and elsewhere, the defendant,

CAPRIESHA CUMMINGS,

did willfully aid and assist in and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, for T.C. for the calendar year 2018, which return was false and fraudulent as to a material matter, in that it included a false and fraudulent Schedule C, which resulted in the computation of a refund in the amount of approximately \$3,738.00 due to said taxpayer, whereas, as the defendant then and there well knew, said taxpayer was due a refund of approximately \$1,609.00.

In violation of 26 U.S.C. § 7206(2).

COUNT NINE

On or about February 27, 2019, in the Middle District of Florida and elsewhere, the defendant,

CAMILLE HARPER,

did willfully aid and assist in and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, for C.J. for the calendar year 2018, which return was false and fraudulent as to a material matter, in that it included a false and fraudulent Schedule C, which resulted in the computation of a refund in the amount of approximately \$4,769.00 due to said taxpayer, whereas, as the defendant then and there well knew, said taxpayer was due to make a payment of approximately \$81.00.

In violation of 26 U.S.C. § 7206(2).

COUNT TEN

On or about February 28, 2019, in the Middle District of Florida and elsewhere, the defendant,

CAPRIESHA CUMMINGS,

did willfully aid and assist in and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, for D.S. for the calendar year 2018, which return was false and fraudulent as to a material matter, in that it claimed false and fictitious credits for fuel taxes paid and education expenses paid, all of which resulted in the computation of a refund in the amount of approximately \$1,552.00 due to said taxpayer, whereas, as the defendant then and there well knew, said taxpayer was due a refund of approximately \$6.00.

In violation of 26 U.S.C. § 7206(2).

COUNT ELEVEN

On or about March 2, 2019, in the Middle District of Florida and elsewhere,
the defendant,

JAMICA NELMS,

did willfully aid and assist in and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of a U.S. Individual Income Tax Return, Form 1040, for N.F. for the calendar year 2018, which return was false and fraudulent as to a material matter, in that it included a false and fraudulent Schedule C, which resulted in the computation of a refund in the amount of approximately

\$6,815.00 due to said taxpayer, whereas, as the defendant then and there well knew, said taxpayer was due a refund of approximately \$1,565.00.


In violation of 26 U.S.C. § 7206(2).

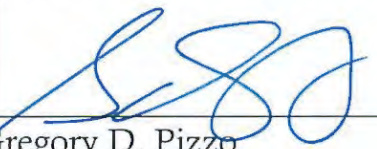
A TRUE BILL,

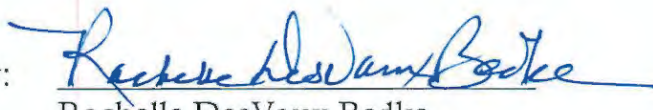


Foreperson

ROGER B. HANDBERG
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Chief, Economic Crimes Section

No.

UNITED STATES DISTRICT COURT

Middle District of Florida

Tampa Division

THE UNITED STATES OF AMERICA

vs.

JAMICA NELMS,
ASHLEY FLOURNOY,
CAPRIESHA CUMMINGS, and
CAMILLE HARPER

INDICTMENT

Violations: 18 U.S.C. § 371 and 26 U.S.C. § 7206(2)

A true bill


Foreperson

Filed in open court this 19th day

of April 2022.

Clerk

Bail \$ _____
