

1 MELINDA HAAG (CABN 132612)
United States Attorney

FILED
JUN 25 2018
RICHARD W. WIEKING
CLERK U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

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8 UNITED STATES DISTRICT COURT
9 NORTHERN DISTRICT OF CALIFORNIA
10 SAN JOSE DIVISION

BLF

11 UNITED STATES OF AMERICA,
12 Plaintiff,
13 v.
14 WALTER RHODES,
15 Defendant.

) CASE NO. **CR 15 0340**

) VIOLATIONS:
) 26 U.S.C. § 7201 – Tax Evasion; 26 U.S.C.
) § 7212(a) – Obstruct Administration of Internal
) Revenue Laws; 42 U.S.C. § 408(a)(7) – Social
) Security Fraud; 18 U.S.C. § 1028A – Aggravated
) Identity Theft

) SAN JOSE VENUE
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18 INDICTMENT

19 The Grand Jury charges:

20 COUNT ONE: (26 U.S.C. § 7201 – Tax Evasion)

21 From on or about August 21, 2009, to on or about September 24, 2013, in the Northern District
22 of California, the defendant,

23 WALTER RHODES,

24 a resident of San Jose, California, did willfully attempt to evade and defeat the payment of income tax
25 due owing by him to the United States of America for the calendar years 2003 through 2007 by acts
26 including opening a bank account on August 21, 2009 using Individual A's Social Security Number and
27 authorizing himself as a signatory; using Individual A's Social Security Number on December 28, 2010,
28 to fill out an IRS Form W-4 relating to new employment at S.C.E; and directing S.C.E. to deposit his

1 wages into the bank account opened with Individual A's Social Security Number until he was
2 terminated on September 24, 2013.

3 All in violation of Title 26, United States Code, Section 7201.

4 COUNT TWO: (26 U.S.C. § 7212(a) - Obstructing Administration of Internal Revenue Laws)

5 That beginning in 2009, and continuing thereafter up to and including September 24, 2013, in the
6 Northern District of California, the defendant,

7 WALTER RHODES,

8 did corruptly endeavor to obstruct and impede the due administration of the Internal Revenue Laws by
9 acts including opening a bank account on August 21, 2009, using Individual A's Social Security
10 Number and authorizing himself as a signatory; using Individual A's Social Security Number on
11 December 28, 2010, to fill out an IRS Form W-4 relating to new employment at S.C.E; causing S.C.E.
12 to issue RHODES' IRS Form W-2 to Individual A's Social Security Number; failing to file tax returns
13 for the tax years 2011 and 2012; and directing S.C.E. to deposit his wages into the bank account opened
14 with Individual A's Social Security Number until he was terminated on September 24, 2013.

15 All in violation of Title 26, United States Code, Section 7212(a).

16 COUNT THREE: (42 U.S.C. § 408(a)(7)(B) – Social Security Fraud)

17 On or about December 28, 2010, in the Northern District of California, the defendant,

18 WALTER RHODES,

19 in a matter within the jurisdiction of the United States Social Security Administration, for the purpose of
20 obtaining something of value and for other purposes, knowingly, and with the intent to deceive, falsely
21 represented in a Form W-4 that his Social Security Number was xxx-xx-2150, when in fact, as defendant
22 well knew, Social Security account number xxx-xx-2150 was not assigned to defendant.

23 All in violation of Title 42, United States Code, Section 408(a)(7)(B).

24 COUNT FOUR: (18 U.S.C. § 1028A – Aggravated Identity Theft)

25 On or about December 28, 2010, in the Northern District of California, the defendant,

26 WALTER RHODES,

27 during and in relation to a felony violation enumerated in 18 U.S.C. § 1028A(c)(11), did knowingly
28 transfer, possess, and use, without lawful authority, the means of identification of another person, that is,

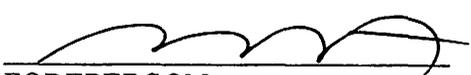
1 the defendant used Individual A's Social Security Number on his Form W-4 for his employment with
2 S.C.E., to commit violation of 42 U.S.C. § 408(a)(7)(B), as charged in Count Three of this Indictment.

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

4 DATED:

A TRUE BILL.

5 *June 25, 2015*

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FOREPERSON

7 MELINDA HAAG
United States Attorney

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9 *Approved for*
10 PHILIP A. GUENTERT
Deputy Chief, Criminal Division

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13 (Approved as to form: *Jennifer A. Tolko*)
JENNIFER A. TOLKOFF
Special Assistant United States Attorney