

**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF FLORIDA
GAINESVILLE DIVISION**

UNITED STATES OF AMERICA

v.

BELINDA SHEPPARD-LEWIS

**SEALED
INDICTMENT**

1:17CR7 MW/GRJ

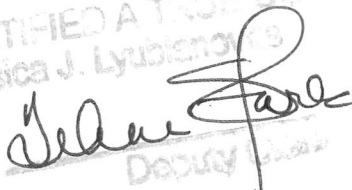
THE GRAND JURY CHARGES:

COUNT ONE

On or about October 3, 2011, in the Northern District of Florida, the
defendant,

BELINDA SHEPPARD-LEWIS,

a resident of Gainesville, Florida, did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2010, which was filed with the Internal Revenue Service and contained and was verified by a written declaration that it was made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter, in that the return represented wages, salaries, tips, etc. of \$16,200.00, a total income of \$16,200.00, and a total tax of zero for the tax year 2010, when, in truth and fact

CERTIFIED A TRUE COPY
Jessica J. Lyubchenko
BY 
Deputy Clerk

Filed 03/28/17 U.S.D.C. for the Northern District of Florida PM 0111



and as the defendant then well knew, her wages, salaries, tips, total income, and total tax for the tax year 2010 were in excess of that amount.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWO

On or about September 10, 2012, in the Northern District of Florida, the defendant,

BELINDA SHEPPARD-LEWIS,

a resident of Gainesville, Florida, did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2011, which was filed with the Internal Revenue Service and contained and was verified by a written declaration that it was made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter, in that the return represented wages, salaries, tips, etc. of \$16,650.00, a total income of \$16,650.00, and a total tax of zero for the tax year 2011, when, in truth and fact and as the defendant then well knew, her wages, salaries, tips, total income, and total tax for the tax year 2011 were in excess of that amount.

In violation of Title 26, United States Code, Section 7206(1).

COUNT THREE

On or about September 17, 2013, in the Northern District of Florida, the defendant,

BELINDA SHEPPARD-LEWIS,

a resident of Gainesville, Florida, did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2012, which was filed with the Internal Revenue Service and contained and was verified by a written declaration that it was made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter, in that the return represented wages, salaries, tips, etc. of \$17,000.00, a total income of \$17,000.00, and a total tax of zero for the tax year 2012, when, in truth and fact and as the defendant then well knew, her wages, salaries, tips, total income, and total tax for the tax year 2012 were in excess of that amount.

In violation of Title 26, United States Code, Section 7206(1).

COUNT FOUR

On or about October 7, 2015, in the Northern District of Florida, the defendant,

BELINDA SHEPPARD-LEWIS,

a resident of Gainesville, Florida, did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2014, which was

filed with the Internal Revenue Service and contained and was verified by a written declaration that it was made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter, in that the return represented wages, salaries, tips, etc. of \$11,500.00, business income of \$289.00, a total income of \$11,789.00, and a total tax of zero for the tax year 2014, when, in truth and fact and as the defendant then well knew, her wages, salaries, tips, total income, and total tax for the tax year 2014 were in excess of that amount.

In violation of Title 26, United States Code, Section 7206(1).

COUNT FIVE

A. THE CHARGE

On or about September 17, 2013, in the Northern District of Florida and elsewhere, the defendant,

BELINDA SHEPPARD-LEWIS,

did knowingly and willfully devise, and intend to devise, a scheme to defraud and for obtaining money and property by means of material false and fraudulent pretenses, representations, and promises, and for the purpose of executing such scheme, did cause a wire communication to be transmitted in interstate commerce, to wit, a tax return for the tax year 2012.

B. SCHEME TO DEFRAUD

It was part of the scheme to defraud that:

1. During 2012, **BELINDA SHEPPARD-LEWIS** owned and operated a business known as MB Sisters Tax Preparation ("MB Sisters") in Gainesville, Florida.

2. For a fee, MB Sisters prepared and submitted federal income tax returns for others.

3. On or about September 17, 2013, **BELINDA SHEPPARD-LEWIS** caused to be filed with the Internal Revenue Service ("IRS") her own Form 1040A U.S. Individual Income Tax Return for the tax year 2012 ("2012 Tax Return").

4. On line 15 of the 2012 Tax Return, **BELINDA SHEPPARD-LEWIS** falsely represented she made a total income of \$17,000.00 during 2012.

5. In 2012, MB Sisters received approximately \$183,329.35 in revenue, and **BELINDA SHEPPARD-LEWIS** earned a profit from MB Sisters after deducting qualified expenses.

6. **BELINDA SHEPPARD-LEWIS** intentionally omitted this profit from her 2012 Tax Return.

7. By falsely representing her income to be between \$16,000.00 and \$20,000.00, **BELINDA SHEPPARD-LEWIS** fraudulently attempted to maximize the amount of income tax refund she would receive from the IRS for the 2012 tax year.

8. On the 2012 Tax Return, **BELINDA SHEPPARD-LEWIS** used

F.M.D.'s social security number to falsely claim her as a dependent.

9. On or about September 17, 2013, **BELINDA SHEPPARD-LEWIS** caused her 2012 Tax Return, which contained the foregoing representations and omissions, to be transmitted electronically to the IRS through the internet.

In violation of Title 18, United States Code, Section 1343.

COUNT SIX

On or about September 17, 2013, in the Northern District of Florida, the defendant,

BELINDA SHEPPARD-LEWIS,

did knowingly possess and use, without lawful authority, a means of identification of another person, that is, the social security number of F.M.D., during and in relation to a felony violation enumerated in Title 18, United States Code, Section 1028A(c), namely, Wire Fraud, as charged in Count Five of this Indictment.

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

CRIMINAL FORFEITURE

The allegations contained in Count Five of this Indictment are hereby realleged and incorporated by reference for the purpose of alleging forfeiture pursuant to the provisions of Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c).

From her engagement in the violation alleged in Count Five of this Indictment, the defendant,

BELINDA SHEPPARD-LEWIS,


shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c), any and all of the defendant's right, title, and interest in any property, real and personal, constituting, and derived from, proceeds traceable to such offenses.

If any of the property described above as being subject to forfeiture, as a result of acts or omissions of the defendant:


- i. cannot be located upon the exercise of due diligence;
- ii. has been transferred, sold to, or deposited with a third party;
- iii. has been placed beyond the jurisdiction of this Court;
- iv. has been substantially diminished in value; or
- v. has been commingled with other property that cannot be subdivided without difficulty,

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

A TRUE BILL:


FOREPERSON

3/28/17
DATE


CHRISTOPHER P. CANOVA
United States Attorney


JASON S. BEATON
Assistant United States Attorney