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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

1:26-cr-00034
Judge Matthew F. Kennelly
Magistrate Judge Daniel P. McLaughlin
RANDOM/Cat. 3

UNITED STATES OF AMERICA

v.

JAYDINE BROWN
also known as "Jaydine Hall"

Violations: Title 26, United States Code, Sections 7203, 7206(1), and 7206(2)

UNDER SEAL

COUNTS ONE THROUGH TWENTY-SIX

The SPECIAL APRIL 2025 GRAND JURY charges:

1. At times material to this Indictment:

a. The Internal Revenue Service ("IRS") was part of the United States Department of the Treasury and was responsible for, among other things, administering the tax laws of the United States, collecting income taxes, and issuing income tax refunds to eligible taxpayers.

b. Taxpayers who were entitled to a refund of federal individual income taxes could claim that refund either by signing and filing in person, by mailing, or by electronically filing an individual federal income tax return, including a United States Individual Income Tax Return Form 1040 with schedules and attachments ("Form 1040").

c. The Form 1040 required the taxpayer to provide information including, but not limited to, the taxpayer's name, address, social security number, number of dependents, total income for the tax year, the amount of federal income tax withheld during the tax year, and the amount of tax due or refund claimed.

Depending on the circumstances and submissions of the particular taxpayer, various other schedules and forms were also required to be attached to the Form 1040.

d. The IRS permitted taxpayers to file their federal tax returns using one of five filing statuses: single, married filing jointly, married filing separately, head of household, or qualifying surviving spouse. The taxpayer's filing status was dependent on their marital status on the last day of the tax year. A taxpayer could claim the "head of household" filing status only if the taxpayer satisfied specific statutory requirements, including being considered unmarried and paying more than half the cost of maintaining a home for the taxpayer and a qualifying dependent who lived in the home for more than half the tax year.

e. Taxpayers were permitted to deduct certain expenses from their taxable income, including, but not limited to, expenses related to state income taxes, sales taxes, unrecovered pension investments, claim repayments, personal property taxes, gifts to charity, and unreimbursed employee expenses reported on Schedule A, and certain business expenses reported on Schedule C.

f. In addition, taxpayers were permitted to claim certain credits on their Form 1040 that reduced their federal tax liability. Schedule 3 was used to claim nonrefundable credits, other than the child tax credit or the credit for other dependents, as well as certain other payments and refundable credits, including the Sick and Family Leave for Certain Self-Employed Individuals Credit and the Internal Revenue Code ("IRC") Section 1341 Credit.

g. The Sick Leave and Family Leave for Certain Self-Employed Individuals Credit was a tax credit established by the Families First Coronavirus Response Act to provide financial relief to eligible self-employed taxpayers who were unable to perform their jobs due to COVID-19-related circumstances in 2020 and 2021. The credit was a refundable credit, meaning that if the refundable portion of the credit was more than the tax owed, the excess would be refunded to the taxpayer. Taxpayers who qualified for the credit could claim the credit by completing Form 7202, which was required to be attached to the Form 1040. In addition to completing a Form 7202, taxpayers who qualified for the credit were required to report the Form 7202 credit calculations on Schedule 3, Line 12b for 2020 and Schedule 3, Lines 13b and 13h for 2021. The Schedule 3 was required to be attached to the Form 1040.

h. The IRC Section 1341 Credit, also known as the "Claim of Right" Credit, was a refundable tax credit that allowed taxpayers to claim a credit for repayment of amounts previously included in income when the taxpayer had appeared to have a right to the income in an earlier year but was later required to repay it. Taxpayers who qualified for the credit could claim the credit by completing Schedule 3, Line 13d for 2022, which was required to be attached to the Form 1040.

i. The American Opportunity Credit was a refundable tax credit available to taxpayers who paid qualified educational expenses for themselves or their dependents. Taxpayers who qualified for the credit could claim the credit by completing a Form 8863, which was required to be attached to the Form 1040.

j. Taxpayers were permitted to amend a previously filed federal income tax return using an Amended United States Individual Income Tax Return Form 1040-X, with schedules and attachments ("Form 1040-X"). Taxpayers could file the Form 1040-X to correct errors or make changes to their original Form 1040, including to make adjustments to income, deductions, or credits. The Form 1040-X also permitted taxpayers to claim additional refunds or to correct their filing status or number of dependents.

k. Information contained in the Form 1040, and if applicable, the Form 1040-X, including, but not limited to, filing status, and information reported on Schedule A, Schedule C, Schedule 3, Form 7202, and Form 8863, was material to the IRS in determining tax due and owing, determining taxpayer eligibility for credits and refunds, and issuing taxpayer refunds. After receiving this information, the IRS generally issued a refund of overpayments to the taxpayer if there were no outstanding tax liabilities or other federally authorized deductions for the taxpayer on record with the IRS.

l. Individual taxpayers could engage a paid tax preparer to complete applicable tax forms and schedules on the taxpayer's behalf, and this tax preparer could submit the forms, schedules, and other data necessary to complete the taxpayer's federal income tax return.

m. Defendant JAYDINE BROWN, also known as Jaydine Hall, was the president, owner, and director of Hall Tax & Services Corporation ("Hall Tax"), a business located in the Northern District of Illinois.

n. Hall Tax was a corporation incorporated on or about October 21, 2021, and was therefore required to file an annual United States Corporation Income Tax Return Form 1120 ("Form 1120") for calendar years 2021 and 2022. Prior to the date of incorporation, Hall Tax operated as a sole proprietorship.

o. As the owner of Hall Tax, defendant JAYDINE BROWN provided tax preparation services, including preparing federal income tax returns, and filing and causing to be filed those federal income tax returns on behalf of individual taxpayers with the IRS.

2. As the owner of Hall Tax, defendant JAYDINE BROWN employed several individuals, including Individual A, Individual B, and Individual C.

3. While preparing federal income tax returns, defendant JAYDINE BROWN held herself out to clients as a person trained in and knowledgeable about the preparation and filing of federal income tax returns.

4. Defendant JAYDINE BROWN prepared and assisted in the preparation and filing of individual federal income tax returns on behalf of multiple taxpayers during calendar years 2020, 2021, 2022, 2023, and 2024.

5. The IRS required any individual who prepared or assisted in preparing federal income tax returns for compensation to obtain a Preparer Tax Identification Number ("PTIN") and to include that PTIN on the paid preparer section of each federal income tax return prepared for compensation. A PTIN identifies the individual return preparer who was paid to prepare the federal income tax return.

6. Defendant JAYDINE BROWN applied for and received a PTIN from the IRS and at times, included that PTIN on federal income tax returns she prepared for clients of Hall Tax.

7. Defendant JAYDINE BROWN also assisted Individual A and Individual B in applying for and obtaining PTINs from the IRS and directed Individual C to obtain a PTIN. At times, defendant BROWN included the names and PTINs of Individual A, Individual B, or Individual C on federal income tax returns that defendant BROWN herself prepared, causing those returns to falsely appear as though they had been prepared by Individual A, Individual B, or Individual C rather than by defendant BROWN.

8. At other times, defendant JAYDINE BROWN omitted any PTIN from the paid preparer section of federal income tax returns she prepared for clients of Hall Tax, causing the returns to falsely appear as though they had been prepared by the clients themselves rather than by defendant BROWN.

9. In addition to PTINs, the IRS required any business that electronically filed more than ten federal income tax returns per year to obtain an Electronic Filing Identification Number ("EFIN"). An EFIN identifies the business that electronically transmitted the federal income tax return.

10. The IRS had authority to suspend or revoke an EFIN if it determined or suspected that the EFIN holder engaged in fraudulent conduct. When an EFIN was suspended or revoked, the associated business could no longer electronically file federal income tax returns.

11. In approximately December 2022, the IRS suspended Hall Tax's EFIN, thereby preventing defendant JAYDINE BROWN from electronically filing federal income tax returns for clients of Hall Tax. After the suspension, Company D applied for and obtained an EFIN from the IRS, listing Individual A as the principal and responsible official. Defendant BROWN then used Company D's EFIN to electronically file federal income tax returns for clients of Hall Tax.

12. Defendant JAYDINE BROWN prepared and helped prepare federal income tax returns that fraudulently overstated and misrepresented tax credits, deductions, income, and expenses in order to fraudulently reduce the taxpayers' tax liability and to claim tax refund amounts to which the taxpayers were not entitled.

13. On or about the dates set forth below, in the Northern District of Illinois, Eastern Division, and elsewhere,

JAYDINE BROWN,
also known as "Jaydine Hall",

defendant herein, willfully aided and assisted in, and procured, counseled, and advised, the preparation and presentation to the Internal Revenue Service, of United States Individual Income Tax Returns (Forms 1040 with schedules and attachments) and Amended Individual Income Tax Returns (Forms 1040-X with schedules and attachments), for the taxpayers and tax years set forth below. Each of the individual federal income tax returns were false and fraudulent as to a material matter set forth below when, as defendant BROWN knew, these statements were false and fraudulent:

Count	Taxpayer(s)	Approximate Filing Date	Tax Year	Form	False Items
1	KB	January 11, 2020	2019	Form 1040	(a) Filing Status (b) Schedule C, Line 31
2	KB	March 17, 2021	2020	Form 1040-X	(a) Filing Status (b) Schedule A, Line 17 (c) Schedule 3, Line 12b
3	KB	January 17, 2022	2021	Form 1040	(a) Filing Status (b) Schedule C, Line 31 (c) Schedule 3, Line 13h
4	SCL	April 08, 2020	2019	Form 1040	(a) Schedule A, Line 17
5	SCL	April 02, 2021	2020	Form 1040	(a) Schedule A, Line 17
6	SCL	March 24, 2022	2021	Form 1040	(a) Schedule A, Line 17 (b) Schedule 3, Line 13h
7	SCL	April 13, 2023	2022	Form 1040	(a) Schedule C, Line 31
8	GM and SM	February 08, 2020	2019	Form 1040	(a) Schedule A, Line 17 (b) GM Schedule C, Line 31 (c) SM Schedule C, Line 31
9	GM and SM	February 27, 2021	2020	Form 1040	(a) Schedule A, Line 17 (b) GM Schedule C, Line 31 (c) SM Schedule C, Line 31 (d) Schedule 3, Line 12b
10	GM and SM	February 11, 2022	2021	Form 1040	(a) GM Schedule C, Line 31 (b) SM Schedule C, Line 31 (c) Schedule 3, Line 13b (d) Schedule 3, Line 13h
11	GM and SM	February 27, 2023	2022	Form 1040	(a) GM Schedule C, Line 31 (b) SM Schedule C, Line 31 (c) Schedule 3, Line 13d
12	GM and SM	February 1, 2024	2023	Form 1040	(a) GM Schedule C, Line 31 (b) SM Schedule C, Line 31
13	JP	February 10, 2020	2019	Form 1040	(a) Filing Status (b) Schedule C, Line 31 (c) Form 8863, Line 27
14	JP	March 12, 2021	2020	Form 1040	(a) Filing Status (b) Schedule A, Line 17 (c) Schedule C, Line 31
15	JP	March 25, 2022	2021	Form 1040	(a) Filing Status (b) Schedule 3, Line 13b (c) Schedule 3, Line 13h

16	JP	March 23, 2023	2022	Form 1040	(a) Filing Status (b) Schedule C, Line 31
17	CC	March 30, 2022	2019	Form 1040	(a) Schedule A, Line 17 (b) Schedule C, Line 31
18	CC	March 30, 2022	2020	Form 1040	(a) Schedule C, Line 31 (b) Schedule 3, Line 12b
19	CC	March 30, 2022	2021	Form 1040	(a) Schedule C, Line 31 (b) Schedule 3, Line 13b (c) Schedule 3, Line 13h
20	CC	May 3, 2023	2022	Form 1040	(a) Schedule C, Line 31
21	RD	February 10, 2020	2019	Form 1040	(a) Schedule A, Line 17 (b) Schedule C, Line 31
22	RD	March 05, 2021	2020	Form 1040-X	(a) Schedule A, Line 17 (b) Schedule C, Line 31 (c) Schedule 3, Line 12b
23	RD	January 26, 2022	2021	Form 1040	(a) Schedule C, Line 31 (b) Schedule 3, Line 13h
24	JA	July 29, 2021	2020	Form 1040	(a) Schedule A, Line 17
25	JA	March 5, 2022	2021	Form 1040-X	(a) Schedule 3, Line 13b (b) Schedule 3, Line 13h
26	RG	March 29, 2022	2021	Form 1040	(a) Schedule C, Line 31 (b) Schedule 3, Line 13b (c) Schedule 3, Line 13h

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

COUNT TWENTY-SEVEN

The SPECIAL APRIL 2025 GRAND JURY further charges:

1. The allegations set forth in paragraph 1 of Counts One through Twenty-Six are incorporated here.

2. On or about April 21, 2021, in the Northern District of Illinois, Eastern Division,

JAYDINE BROWN,
also known as "Jaydine Hall",

defendant herein, willfully made and subscribed, and caused to be made and subscribed, a United States Individual Income Tax Return (Form 1040 with schedules and attachments) for the tax year 2020, which return was verified by a written declaration that it was made under penalties of perjury, and filed with the Internal Revenue Service, which return defendant did not believe to be true and correct as to every material matter, in that the return falsely reported: (a) on Form 1040, line 11 an adjusted gross income of $20,487; and (b) on Schedule C, line 1, total gross receipts of $6,169, when defendant knew and believed that the amount of adjusted gross income and total gross receipts substantially exceeded those amounts;

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

COUNT TWENTY-EIGHT

The SPECIAL APRIL 2025 GRAND JURY further charges:

1. The allegations set forth in paragraphs 1(m), 1(n), and 1(o) of Counts One through Twenty-Six are incorporated here.

2. During the calendar year 2023, in the Northern District of Illinois, Eastern Division, and elsewhere,

JAYDINE BROWN,
also known as "Jaydine Hall",

defendant herein, president, director, and owner of Hall Tax, conducting business in the Northern District of Illinois, was required by law to file a federal income tax return Form 1120 and accompanying attachments, for and on behalf of the corporation, to the Internal Revenue Service, following the close of the calendar year 2022 and on or before April 18, 2023, stating specifically the items of the corporation's gross income and any deductions and credits to which the corporation was entitled. Knowing the foregoing, defendant did willfully fail, on or about April 18, 2023, in the Northern District of Illinois, and elsewhere, to make and file a corporate federal income tax return at the time required by law;

In violation of Title 26, United States Code, Section 7203.

A TRUE BILL:

_____
FOREPERSON

_____
Signed by Christine O'Neill on behalf of the
UNITED STATES ATTORNEY