

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
WESTERN DIVISION

UNITED STATES OF AMERICA)
) No. _____
)
 v.) Violations: Title 18, United
) States Code, Section 287;
MICHAEL MENDOZA) Title 26, United States Code,
) Section 7212(a)

COUNTS ONE–SIXTEEN

The MAY 2018 GRAND JURY charges:

On or about the dates set forth in Counts One through Sixteen below, in Rockford, Illinois, in the Northern District of Illinois, Western Division, and elsewhere,

MICHAEL MENDOZA,

defendant herein, did make and present, and cause to be made and presented to the Internal Revenue Service, an agency of the United States, claims upon the United States, namely claims for income tax refunds, then knowing that such claims were false, fictitious and fraudulent, in that on United States income tax returns and supporting documents, including Internal Revenue Service Forms 1040, 1040X, W-2, and W-2C, the defendant made false representations regarding wages, income tax amounts, and withholding

amounts, and claimed refunds in the amounts set forth in Counts One through Sixteen below. In fact, as defendant well knew, he had made false representations and he was not entitled to the refunds he claimed:

Count	Date	False Claim	Refund Claimed
1	01/28/2014	2013 IRS Form 1040	\$51,723
2	02/18/2014	2013 IRS Form 1040	\$10,427
3	04/24/2014	2013 IRS Form 1040X	\$ 1,860
4	05/30/2014	2013 IRS Form 1040X	\$ 5,410
5	06/25/2014	2013 IRS Form 1040X	\$ 7,702
6	08/15/2014	2012 IRS Form 1040X	\$10,068
7	12/01/2014	2013 IRS Form 1040X	\$20,293
8	01/20/2015	2014 IRS Form 1040	\$22,439
9	02/13/2015	2014 IRS Form 1040	\$79,320
10	04/02/2015	2014 IRS Form 1040X	\$ 7,676
11	08/24/2015	2014 IRS Form 1040X	\$ 7,250
12	09/28/2015	2014 IRS Form 1040X	\$14,500
13	02/04/2016	2015 IRS Form 1040	\$28,426
14	02/05/2016	2015 IRS Form 1040	\$55,215

15	05/31/2016	2015 IRS Form 1040X	\$17,168
16	06/10/2016	2015 IRS Form 1040X	\$17,367

In violation of Title 18, United States Code, Section 287.

COUNT SEVENTEEN

The MAY 2018 GRAND JURY further charges:

1. At times material to this indictment:
 - a. The Internal Revenue Service (“IRS”) permitted taxpayers to file their individual income tax returns electronically using the “Electronic Filing” program, as well as filing individual income tax returns by mail.
 - b. The Electronic Filing program was designed, in part, to provide taxpayers with a mechanism for accelerated income tax return processing and faster distribution of tax refunds to the taxpayers that used the Electronic Filing program.
 - c. An individual taxpayer that used the Electronic Filing program was required to provide the IRS with all the necessary information to complete a U.S. Individual Income Tax Form 1040 and 1040X, and the related schedules and forms, such as Form W-2.
 - d. An individual’s refund request and certification of return information under the Electronic Filing program was filed with the IRS using a document entitled “U.S. Individual Income Tax Declaration for Electronic Filing.” This document was designated as “Form 8453”.

e. The information which the Form 8453 required the taxpayer to provide included, but was not limited to, the taxpayer's name, address, social security number, total income for the tax year, the amount of federal income tax withheld during the tax year, the amount of federal income tax, the amount of refund claimed, and directions regarding the disbursement of the refund.

g. Upon completion of the Form 8453, the taxpayer was required to sign the form by which the taxpayer represented, under penalty of perjury, that he had compared the information on the form with the information on his return and that the information provided was true and correct to the best of his knowledge and belief.

h. The IRS relied upon the information and electronic data contained in the Form 8453, Forms 1040 and 1040X, and the W-2 Form in determining and issuing taxpayer refunds. After receiving this information, the IRS would issue a refund to the taxpayer if there were no outstanding tax liabilities or child support obligations on record with the IRS.

i. The defendant prepared and electronically filed, and caused to be prepared and electronically filed, multiple false and fraudulent federal income tax returns that included false amounts of income and withheld taxes.

j. The federal income tax returns the defendant filed or caused to be filed were for the defendant, and other federal income tax returns he filed or caused to be filed, were in the names of other persons.

k. The defendant caused income tax refunds claimed on the federal income tax returns he filed and caused to be filed, to be deposited into bank accounts he owned or controlled.

l. The Internal Revenue Service engaged in an examination of federal income tax returns filed by the defendant in his name and the names of other persons.

2. Beginning not later than September 23, 2015, and continuing to in or about December 5, 2016, at Rockford, in the Northern District of Illinois, Western Division, and elsewhere,

MICHAEL MENDOZA,

defendant herein, did corruptly endeavor to obstruct and impede the due administration of the internal revenue laws, specifically with the corrupt intent to obstruct or impede the known pending targeted administrative action of examining federal income tax returns he had filed with the Internal Revenue Service.

3. It was a part of the corrupt endeavor that on or about September 23, 2015, the defendant presented and caused to be presented, a fictitious

document to representatives of the Internal Revenue Service, which contained false, fictitious, and fraudulent information concerning his 2014 employment.

4. It was a part of the corrupt endeavor that on or about November 22, 2015, the defendant faxed and caused to be faxed, the fictitious document to representatives of the Internal Revenue Service, which contained false, fictitious, and fraudulent information concerning his 2014 employment.

5. It was a further part of the corrupt endeavor that on December 5, 2015, the defendant made false and fraudulent representations regarding his 2014 employment to representatives of the Internal Revenue Service.

In violation of 26 U.S.C. § 7212(a).

A TRUE BILL:

FOREPERSON

UNITED STATES ATTORNEY