

CLERK US DISTRICT COURT
NORTHERN DIST. OF TX
FILED

ORIGINAL

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

2016 MAY 25 PM 1:15

UNITED STATES OF AMERICA

NO.

DEPUTY CLERK _____

v.

VICKI LOUISE WALKER

3-16CR-0230K

INDICTMENT

The Grand Jury Charges:

Introduction

At all times material to this Indictment:

1. The defendant, **Vicki Louise Walker** (“Walker”), was a resident of DeSoto, Texas.
2. From in or around 2010 through 2014, **Walker** was a tax return preparer doing business under the name of Vicki Walker Tax Services LLC in or around Dallas, Texas.
3. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury responsible for administering the federal tax laws of the United States, and collecting taxes owed to the United States.

Counts One through Twenty-Nine
Aiding and Assisting in the Preparation and Presentation
of False and Fraudulent Individual Income Tax Returns
(Violations of 26 U.S.C. § 7206(2))

1. The Grand Jury realleges and incorporates by reference the allegations contained in paragraphs 1 through 3 of the Introduction to this Indictment, as if fully set forth herein.

2. On or about the dates listed below, within the Northern District of Texas and elsewhere, the defendant, **Vicki Louise Walker**, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the IRS, of U.S. Individual Income Tax Returns, Forms 1040, 1040EZ, and 1040A, either individual or joint, for the taxpayers and calendar years set forth below, each of which was false and fraudulent as to one or more material matters, including, but not limited to, those matters described below:

Count	Taxpayer	Year	Filing Date	False Material Matter	Description
1	H.R.	2010	02/28/11	Form 1040EZ, Line 5	Single Filing Status
2	J.R.	2010	02/14/11	Form 1040, Line 4 Schedule C, Line 9 Schedule C, Line 11	Head of Household Filing Status Car and Truck Expenses, \$2,250 Contract Labor, \$4,200
3	H.R.	2011	01/31/12	Form 1040, Line 1 Schedule D, Line 7	Single Filing Status Capital Loss, -\$3,000

4	J.R.	2011	02/20/12	Form 1040, Line 4 Schedule C, Line 9 Schedule D, Line 7	Head of Household Filing Status Car and Truck Expenses, \$5,313 Capital Loss, -\$3,000
5	H.R. and J.R.	2012	02/13/13	Schedule C (1), Line 9 Schedule C (2), Line 9	Car and Truck Expenses, \$5,328 Car and Truck Expenses, \$6,660
6	H.R. and J.R.	2013	02/17/14	Schedule C, Line 9 Schedule C, Line 11 Schedule D, Line 7	Car and Truck Expenses, \$565 Contract Labor, \$4,650 Capital Loss, -\$3,000
7	R.T.	2011	02/08/12	Form 1040, Line 1 Schedule A, Line 19 Schedule C, Line 22	Single Filing Status Gifts to Charity, \$4,100 Supplies, \$4,187
8	D.T.	2011	02/08/12	Form 1040A, Line 4	Head of Household Filing Status
9	R.T.	2012	02/25/13	Form 1040, Line 1 Schedule A, Line 19 Schedule C, Line 22	Single Filing Status Gifts to Charity, \$4,100 Supplies, \$2,108
10	D.T.	2012	02/18/13	Form 1040A, Line 4	Head of Household Filing Status
11	R.T.	2013	02/20/14	Form 1040, Line 1 Schedule C, Line 22 Schedule D, Line 7	Single Filing Status Supplies, \$2,600 Capital Loss, -\$4,000
12	R.A.	2010	02/10/11	Form 1040, Line 4	Head of Household Filing Status
13	C.P.	2010	02/16/11	Form 1040A, Line 4	Head of Household Filing Status

14	R.A.	2011	03/20/12	Form 1040A, Line 4	Head of Household Filing Status
15	C.P.	2011	03/20/12	Form 1040A, Line 1	Single Filing Status
16	R.A.	2012	03/22/13	Form 1040A, Line 4	Head of Household Filing Status
17	C.P.	2012	03/17/13	Form 1040, Line 1	Single Filing Status
18	R.A.	2013	02/16/14	Form 1040A, Line 4	Head of Household Filing Status
19	C.P.	2013	02/13/14	Form 1040, Line 1	Single Filing Status
20	S.C.	2011	04/23/12	Form 1040, Line 1 Schedule C, Line 9	Single Filing Status Car and Truck Expenses, \$7,455
21	S.C. and D.C.	2012	03/31/13	Schedule C (1), Line 9 Schedule C (2), Line 9	Car and Truck Expenses, \$7,326 Car and Truck Expenses, \$4,662
22	S.C. and D.C.	2013	03/30/14	Schedule C (1), Line 9 Schedule C (2), Line 9	Car and Truck Expenses, \$7,684 Car and Truck Expenses, \$2,825
23	J.L.	2010	02/14/11	Form 1040, Line 1 Schedule C, Line 9 Schedule C, Line 11 Schedule D, Line 7	Single Filing Status Car and Truck Expenses, \$3,120 Contract Labor, \$4,800 Capital Loss, -\$3,000
24	V.L.	2010	01/19/11	Form 1040, Line 1 Schedule C, Line 9 Schedule C, Line 11	Single Filing Status Car and Truck Expenses, \$1,020 Contract Labor, \$4,800

25	J.L.	2011	03/06/12	Schedule A, Line 6 Schedule C, Line 9 Schedule C, Line 11 Schedule D, Line 7	Real Estate Taxes, \$31,622 Car and Truck Expenses, \$6,390 Contract Labor, \$1,200 Capital Loss, -\$4,000
26	V.L.	2011	03/01/12	Form 1040, Line 4 Schedule C, Line 9 Schedule C, Line 11	Head of Household Filing Status Car and Truck Expenses, \$6,390 Contract Labor, \$1,200
27	J.L. and V.L.	2012	07/10/13	Schedule C, Line 9 Schedule C, Line 13	Car and Truck Expenses, \$10,102 Depreciation Deduction, \$8,573
28	J.L. and V.L.	2013	02/13/14	Schedule C, Line 9 Schedule C, Line 13	Car and Truck Expenses, \$3,712 Depreciation Deduction, \$2,081
29	A.F.	2013	03/23/14	Schedule C, Line 31 Schedule D, Line 7	Business Loss, -\$2,425 Capital Loss, -\$3,000

All in violation of 26 U.S.C. § 7206(2).

Count Thirty
Willful Failure to File Individual Income Tax Return
(Violation of 26 U.S.C. § 7203)

1. The Grand Jury realleges and incorporates by reference the allegations contained in paragraphs 1 through 3 of the Introduction to this Indictment, as if fully set forth herein.

2. During the calendar year 2011, in the Northern District of Texas and elsewhere, the defendant, **Vicki Louise Walker**, had and received gross income exceeding \$12,200. By reason of such gross income, she was required by law, following the close of the calendar year 2011 and on or before October 15, 2012, to make an income tax return to the IRS Center at Austin, Texas, to a person assigned to receive returns at the local office of the IRS at Dallas, Texas, or to another IRS office permitted by the Commissioner of Internal Revenue, stating specifically the items of her gross income and any deductions and credits to which she was entitled. Well knowing and believing all of the foregoing, she did willfully fail, on or before October 15, 2012, to make an income tax return.

In violation of 26 U.S.C. § 7203.

Count Thirty-One
Willful Failure to File Individual Income Tax Return
(Violation of 26 U.S.C. § 7203)

1. The Grand Jury realleges and incorporates by reference the allegations contained in paragraphs 1 through 3 of the Introduction to this Indictment, as if fully set forth herein.

2. During the calendar year 2012, in the Northern District of Texas and elsewhere, the defendant, **Vicki Louise Walker**, had and received gross income exceeding \$12,500. By reason of such gross income, she was required by law, following the close of the calendar year 2012 and on or before October 15, 2013, to make an income tax return to the IRS Center at Austin, Texas, to a person assigned to receive returns at the local office of the IRS at Dallas, Texas, or to another IRS office permitted by the Commissioner of Internal Revenue, stating specifically the items of her gross income and any deductions and credits to which she was entitled. Well knowing and believing all of the foregoing, she did willfully fail, on or before October 15, 2013, to make an income tax return.

In violation of 26 U.S.C. § 7203.

Count Thirty-Two
Willful Failure to File Individual Income Tax Return
(Violation of 26 U.S.C. § 7203)

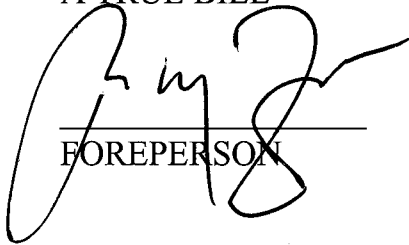
1. The Grand Jury realleges and incorporates by reference the allegations contained in paragraphs 1 through 3 of the Introduction to this Indictment, as if fully set forth herein.

2. During the calendar year 2013, in the Northern District of Texas and elsewhere, the defendant, **Vicki Louise Walker**, had and received gross income exceeding \$12,850. By reason of such gross income, she was required by law, following the close of the calendar year 2013 and on or before October 15, 2014, to make an income tax return to the IRS Center at Austin, Texas, to a person assigned to receive returns at the local office of the IRS at Dallas, Texas, or to another IRS office permitted by the Commissioner of Internal Revenue, stating specifically the items of her gross income and any deductions and credits to which she was entitled. Well knowing and believing all of the foregoing, she did willfully fail, on or before October 15, 2014, to make an income tax return.

In violation of 26 U.S.C. § 7203.

A TRUE BILL

FOREPERSON



JOHN R. PARKER
UNITED STATES ATTORNEY



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FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

THE UNITED STATES OF AMERICA

v.

VICKI LOUISE WALKER

INDICTMENT

26 U.S.C. § 7206(2)

Aiding and Assisting in the Preparation and Presentation
of False and Fraudulent Individual Income Tax Returns

26 U.S.C. § 7203

Willful Failure to File Individual Income Tax Return

32 Counts

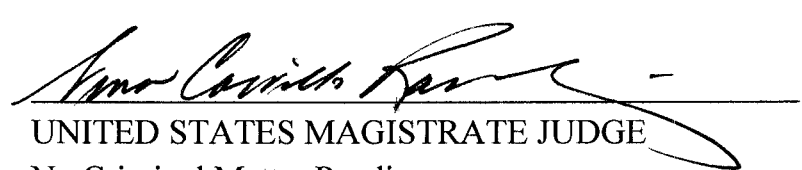
A true bill rendered

DALLAS


FOREPERSON

Filed in open court this 24th day of May, 2016.

No Warrant Needed


UNITED STATES MAGISTRATE JUDGE
No Criminal Matter Pending