

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

UNITED STATES OF AMERICA	:	Hon.
	:	
v.	:	Criminal No. 18-
	:	
	:	
RUDOLPH SANDERS	:	18 U.S.C. § 371

INFORMATION

The defendant having waived in open court prosecution by Indictment, the United States Attorney for the District of New Jersey charges:

1. At all times relevant to this Information:
 - a. Defendant RUDOLPH SANDERS (“defendant SANDERS”) was a resident of Essex County and was employed as tax preparer at Tax Pro’s, a tax return preparation and payroll business located in Essex County, where he prepared federal income tax returns for a fee.
 - b. Tax Preparer 1 was a co-owner of Tax Pro’s and also prepared federal income tax returns for a fee at Tax Pro’s.
 - c. Damien Askew (“Askew”), a resident of Union County, New Jersey, was the other co-owner of Tax Pro’s and also prepared federal income tax returns for a fee at Tax Pro’s.
 - d. Tax Preparer 2 and Tax Preparer 3 were residents of Baltimore County, Maryland, and employed as tax preparers at Tax Pro’s.
 - e. The Internal Revenue Service (“IRS”), an agency within the United States Department of Treasury, was responsible for administering and enforcing the tax laws of the United States, specifically, federal income tax laws.

f. The IRS required an individual who prepared or assisted in preparing federal income tax returns for compensation to obtain a preparer tax identification number ("PTIN"). A paid tax preparer was required to place his or her PTIN on each tax return that he or she prepared for compensation to identify the preparer of that particular tax return.

2. Defendant SANDERS, Askew, Tax Preparer 2, and Tax Preparer 3 each had an individual PTIN while employed at Tax Pro's.

3. From in or about February 2011 to in or about March 2013, in Essex County, in the District of New Jersey and elsewhere, defendant

RUDOLPH SANDERS

knowingly and intentionally did conspire and agree with others to defraud the United States, by impeding, impairing, and defeating the lawful government functions of the IRS to ascertain, assess, collect, and refund income taxes.

Goal of the Conspiracy

4. It was a goal of the conspiracy for defendant SANDERS and the other co-conspirators to generate increased referrals and repeat clients, enhance Tax Pro's business, and enrich themselves by preparing and filing with the IRS income tax returns that contained false information for the purpose of generating refunds in amounts that their clients were not entitled to receive, contrary to the tax code of the United States.

Means and Methods

5. It was part of the conspiracy that defendant SANDERS and the other co-conspirators routinely used fraudulent practices to unlawfully decrease their clients' taxable incomes and the amounts of tax due, and thereby obtain refunds in amounts that their clients

were not entitled to receive, including:

- a. Fabrication and inflation of credits for education and childcare;
- b. Fabrication and inflation of deductions, such as charitable contributions and unreimbursed employee expenses; and
- c. Fabrication and inflation of Schedule C business losses.

Defendant SANDERS was trained by Tax Preparer 1 to use these methods to generate refunds in amounts that their clients were not entitled to receive.

6. It was further part of the conspiracy that, although Tax Preparer 1 met with certain taxpayers and prepared their tax returns for a fee, Tax Preparer 1 used the PTINs of defendant SANDERS, Askew, Tax Preparer 2, and Tax Preparer 3, to conceal Tax Preparer 1's identity as the actual return preparer, due to, among other things, Tax Preparer 1's prior conviction for aiding and assisting in the preparation and presentation of false federal income tax returns.

7. It was further part of the conspiracy that, using the means and methods described in paragraphs 5 and 6 above, among others, defendant SANDERS caused a tax loss of approximately \$303,615 from the tax year 2010 through and including tax year 2012 in connection with the false and fraudulent tax returns that defendant SANDERS and others caused to be filed with the IRS.

Overt Acts

8. In furtherance of the conspiracy and to effect its unlawful goal, the following overt acts were committed in the District of New Jersey and elsewhere:

- a. In or about the beginning of 2011, defendant SANDERS permitted Tax Preparer 1 to use his PTIN to prepare and file federal income tax returns.

b. Defendant SANDERS and others used the fraudulent practices set forth in paragraphs 5 and 6 above to prepare and file federal income tax returns for the taxpayers identified below, fraudulently claiming the overstated tax refunds listed below:

Tax Year 2010

Overt Act No.	Tax Payer	Fraudulent Refund Claimed (Approximately)	Date Filed (On or About)
1.	R. and K.G.	\$321	1/25/2011
2.	G.J.	\$1,238	1/25/2011
3.	P.V.	\$4,341	1/26/2011
4.	M. and N.D.	\$750	1/28/2011
5.	K. and S.J.	\$3,573	1/29/2011
6.	R.B.	\$2,220	2/1/2011
7.	S.V.B.	\$5,931	2/1/2011
8.	C.J.	\$2,421	2/5/2011
9.	M. and D.V.	\$1,434	2/4/2011
10.	A. and S.S.	\$2,035	2/5/2011
11.	D. and A.T.	\$2,195	2/12/2011
12.	W.L. and R.V.	\$4,157	2/15/2011
13.	R. and M. L.	\$672	2/17/2011
14.	S.M. and T.W.	\$4,701	2/17/2011
15.	S.B.	\$4,109	2/19/2011
16.	A.B.	\$2,805	2/22/2011
17.	C. and S.E.	\$5,174	2/22/2011

	Tax Payer	Fraudulent Refund Claimed (Approximately)	Date Filed (On or About)
18.	R. and C.S.	\$6,040	2/23/2011
19.	I. and K.E.	\$6,505	2/26/2011
20.	Y.L.	\$420	3/7/2011
21.	J. and M.J.	\$4,682	3/9/2011
22.	M.M.	\$1,313	3/9/2011
23.	F. and G.J.	\$2,444	3/19/2011
24.	J.L.(1)	\$6,777	3/23/2011
25.	D. and N.T.	\$4,800	4/9/2011
26.	R.L.B.	\$3,150	4/12/2011

Tax Year 2011

	Tax Payer	Fraudulent Refund Claimed (Approximately)	Date Filed (On or About)
27.	R.B.	\$2,826	1/24/2012
28.	G.J.	\$5,817	1/27/2012
29.	R. and K.G.	\$1,988	1/27/2012
30.	M. and D.V.	\$399	1/30/2012
31.	H.F.	\$1,750	2/1/2012
32.	C. and S.E.	\$6,205	2/2/2012
33.	S.V.B.	\$4,779	2/5/2012
34.	C.J.	\$2,962	2/5/2012
35.	S.M. and T.W.	\$4,520	2/7/2012

	Tax Payer	Fraudulent Refund Claimed (Approximately)	Date Filed (On or About)
36.	M. and N.D.	\$4,580	2/9/2012
37.	R. and C.S.	\$7,354	2/10/2012
38.	T.B.	\$4,708	2/10/2012
39.	S.B.	\$2,903	2/11/2012
40.	D. and A.T	\$4,894	2/12/2012
41.	Y.L.	\$2,463	2/14/2012
42.	P.V.	\$4,369	2/15/2012
43.	K. and S.J.	\$5,325	2/17/2012
44.	A.B.	\$4,742	2/21/2012
45.	J. and M.J.	\$3,039	2/23/2012
46.	F. and G.J.	\$3,454	2/24/2012
47.	J. and R.J.	\$1,444	2/27/2012
48.	J.L.(1)	\$600	3/5/2012
49.	J.L.(2)	\$6,901	3/5/2012
50.	M.M.	\$1,896	3/9/2012
51.	I. and K.E.	\$8,131	3/28/2012
52.	A. and S.S	\$4,583	3/31/2012
53.	R.L.B.	\$3,154	4/7/2012
54.	D. and N.T.	\$3,937	4/13/2012
55.	W.L. and R.V.	\$8,643	4/14/2012
56.	S.S.	\$2,500	4/20/2012

Tax Year 2012

	Tax Payer	Fraudulent Refund Claimed (Approximately)	Date Filed (On or About)
57.	G.J.	\$3,997	1/29/2013
58.	R. and K.G.	\$3,325	1/29/2013
59.	R. and M.L.	\$1,403	1/31/2013
60.	H.F.	\$2,566	2/4/2013
61.	S.M. and T.W.	\$7,819	2/5/2013
62.	R. and C.S.	\$405	2/6/2013
63.	A.B.	\$3,025	2/7/2013
64.	A.J.	\$3,443	2/7/2013
65.	R.B.	\$3,620	2/11/2013
66.	C. and S.E.	\$6,733	2/11/2013
67.	S.B.	\$4,180	2/16/2013
68.	T.B.	\$4,578	2/16/2013
69.	I. and K.E.	\$2,972	2/16/2013
70.	A. and S.S	\$4,626	2/16/2013
71.	Y.J.	\$126	2/16/2013
72.	K. and S.J.	\$8,940	2/19/2013
73.	Y.L.	\$2,468	2/19/2013
74.	J. and M.J.	\$3,087	2/22/2013
75.	F. and G.J.	\$2,952	2/23/2013
76.	C.J.	\$2,203	2/24/2013

	Tax Payer	Fraudulent Refund Claimed (Approximately)	Date Filed (On or About)
77.	M. and N.D.	\$4,267	2/28/2013
78.	S.V.B.	\$11,761	2/28/2013
79.	R.L.	\$6,348	4/6/2013
80.	W.L.	\$3,697	4/6/2013

In violation of Title 18, United States Code, Section 371.

Craig Carpenito

CRAIG CARPENITO
United States Attorney

CASE NUMBER: 18-_____

**United States District Court
District of New Jersey**

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v.

RUDOLPH SANDERS

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