

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

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DISTRICT OF NEW JERSEY
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UNITED STATES OF AMERICA

v.

MICHELE GRIFFIN,
a/k/a "Shelly"

Crim. No. 20-227

(SHR)

26 U.S.C. § 7206(2)

26 U.S.C. § 7206(1)

INDICTMENT

The Grand Jury in and for the District of New Jersey, sitting at Camden, charges:

COUNTS 1 THROUGH 19

(Aiding and Assisting in the Preparation and Presentation of False Tax Returns)

At all times relevant to this Indictment, unless otherwise indicated:

1. DEFENDANT MICHELE GRIFFIN, a/k/a "Shelly," was a resident of Pleasantville, New Jersey, and Egg Harbor Township, New Jersey.

2. Defendant MICHELE GRIFFIN prepared and caused to be prepared Forms 1040, United States Individual Income Tax Returns, which GRIFFIN presented and caused to be presented to the Internal Revenue Service ("IRS") on behalf of client-taxpayers. GRIFFIN prepared and presented with many of the Forms 1040 various IRS schedules and forms, including IRS Form 8863, Education Credits; IRS Form 2441, Child and Dependent Care Expenses; and IRS Schedule C, Profit or Loss From Business.

3. For tax years 2013 through 2016, defendant MICHELE GRIFFIN prepared false Forms 1040 with attached false Forms 8863, false Forms 2441, and false Schedules C for her client-taxpayers. The false tax returns, forms, and schedules reported, among other falsities, grossly inflated or wholly

fictitious education expenses, dependent care expenses, business income, dependent information, and unemployment income. These falsities resulted in the client-taxpayers filing Forms 1040 requesting credits that they were not entitled to request, which led to increased refunds for the client-taxpayers.

4. On or about the dates set forth below, in Atlantic County, in the District of New Jersey and elsewhere, defendant

MICHELE GRIFFIN,
a/k/a "Shelly,"

did willfully aid and assist in, and procure, counsel and advise the preparation and presentation under, and in connection with a matter arising under, the internal revenue laws, of returns, claims and other documents, to wit: Forms 1040 and attached Forms and Schedules for the taxpayers listed below, whose identities are known to the Grand Jury, and tax years listed below, which returns, claims and other documents were false and fraudulent as to one or more material matters, in that the Forms 1040 and attached Forms and Schedules reported, among other falsities, the grossly inflated and wholly fictitious education expenses, dependent care expenses, business income, dependent information, unemployment income, and credits listed below, whereas, as GRIFFIN then and there knew, the taxpayers were not entitled to claim such education expenses, dependent care expenses, business income, dependent information, unemployment income, and credits as reported:

COUNT	TAXPAYER(S)	TAX YEAR	APPROXIMATE DATE	FALSE ITEMS
1	Taxpayer 1 and Taxpayer 2	2013	April 15, 2014	a. Form 8863 for Taxpayer 2 b. Form 2441 c. Form 1040, Line 48 (Child and dependent care expenses of \$600) d. Form 1040, Line 66 (American Opportunity Credit of \$1,910)
2	Taxpayer 1	2014	April 15, 2015	a. Form 8863 for Taxpayer 1 b. Form 2441 c. Form 1040, Line 49 (Child and dependent care expenses of \$600) d. Form 1040, Line 68 (American Opportunity Credit of \$1,957)
3	Taxpayer 1	2015	April 15, 2016	a. Form 8863 b. Form 2441 c. Form 1040, Line 49 (Child and dependent care expenses of \$600) d. Form 1040, Line 68 (American Opportunity Credit of \$901)
4	Taxpayer 1	2016	April 15, 2017	a. Form 8863 b. Form 2441 c. Form 1040, Line 49 (Child and dependent care expenses of \$600) d. Form 1040, Line 68 (American Opportunity Credit of \$936)
5	Taxpayer 2	2014	April 15, 2015	a. Form 8863 b. Form 1040, Line 68 (American Opportunity Credit of \$1,000)
6	Taxpayer 2	2015	April 15, 2016	a. Form 8863 b. Form 1040, Line 68 (American Opportunity Credit of \$1,000)

COUNT	TAXPAYER(S)	TAX YEAR	APPROXIMATE DATE	FALSE ITEMS
7	Taxpayer 2	2016	April 15, 2017	a. Form 8863 b. Form 1040, Line 68 (American Opportunity Credit of \$950)
8	Taxpayer 3	2013	April 15, 2014	a. Schedule C b. Form 8863 c. Form 1040, Line 12 (Business Income of \$4,416) d. Form 1040, Line 19 (Unemployment Income of \$8,013) e. Form 1040, Line 66 (American Opportunity Credit of \$950)
9	Taxpayer 3	2014	April 15, 2015	a. Schedule C b. Form 8863 c. Form 1040, Line 12 (Business Income of \$9,370) d. Form 1040, Line 68 (American Opportunity Credit of \$900)
10	Taxpayer 4	2013	April 15, 2014	a. Schedule C b. Form 8863 c. Form 1040, Dependents d. Form 1040, Line 12 (Business Income of \$8,355) e. Form 1040, Line 66 (American Opportunity Credit of \$890)
11	Taxpayer 4	2014	April 15, 2015	a. Form 8863 b. Form 1040, Dependents c. Form 1040, Line 68 (American Opportunity Credit of \$900)
12	Taxpayer 4	2015	April 15, 2016	a. Form 8863 b. Form 1040, Dependents c. Form 1040, Line 68 (American Opportunity Credit of \$889)

COUNT	TAXPAYER(S)	TAX YEAR	APPROXIMATE DATE	FALSE ITEMS
13	Taxpayer 5	2013	April 15, 2014	a. Schedule C b. Form 8863 c. Form 1040, Line 12 (Business Income of \$5,784) d. Form 1040, Line 66 (American Opportunity Credit of \$934)
14	Taxpayer 5	2014	April 15, 2015	a. Schedule C b. Form 8863 c. Form 1040, Line 12 (Business Income of \$6,994) d. Form 1040, Line 68 (American Opportunity Credit of \$900)
15	Taxpayer 5	2015	April 15, 2016	a. Form 8863 b. Form 1040, Line 68 (American Opportunity Credit of \$846)
16	Taxpayer 6	2013	April 15, 2014	a. Schedule C b. Form 8863 c. Form 1040, Dependents d. Form 1040, Line 12 (Business Income of \$3,266) e. Form 1040, Line 66 (American Opportunity Credit of \$921)
17	Taxpayer 6	2014	April 15, 2015	a. Form 8863 b. Form 1040, Dependents c. Form 1040, Line 68 (American Opportunity Credit of \$910)
18	Taxpayer 6	2015	April 15, 2016	a. Form 8863 b. Form 1040, Dependents c. Form 1040, Line 68 (American Opportunity Credit of \$1,000)

COUNT	TAXPAYER(S)	TAX YEAR	APPROXIMATE DATE	FALSE ITEMS
19	Taxpayer 6	2016	April 15, 2017	a. Form 8863 b. Form 1040, Dependents c. Form 1040, Line 68 (American Opportunity Credit of \$929)

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

COUNTS 20 THROUGH 22
(Subscribing to False Individual Income Tax Returns)

1. Paragraphs 1 through 3 of Counts One through Nineteen of this Indictment are realleged as if set forth in full herein.

2. Defendant MICHELE GRIFFIN earned substantial income by preparing tax returns for others. GRIFFIN filed her own income tax returns for tax years 2013 through 2015 that failed to report her return preparation income and underreported her total income.

3. For tax years 2013 through 2015, defendant MICHELE GRIFFIN also included Forms 8863 with her own income tax returns that reported false education expenses for Relative 1, whose identity is known to the Grand Jury. These false education expenses resulted in GRIFFIN requesting education credits higher than she was entitled to request, which led to increased refunds for herself.

4. On or about the dates set forth below, in Atlantic County, in the District of New Jersey and elsewhere, defendant

MICHELE GRIFFIN,
a/k/a "Shelly,"

did willfully make and subscribe United States Individual Income Tax Returns, Forms 1040 and Forms 1040A, for GRIFFIN for each of the tax years set forth below, which were verified by written declarations that they were made under penalties of perjury and which were filed with the Internal Revenue Service, which tax returns GRIFFIN did not believe to be true and correct as to every material matter, in that the returns reported, among other falsities, education

expenses, education credits, business income, and total income in the amounts set forth below, whereas, as GRIFFIN then and there well knew and believed, she was not entitled to claim such education expenses, education credits, business income and total income as reported:

COUNT	TAX YEAR	APPROXIMATE DATE	FALSE ITEMS
20	2013	April 15, 2014	(a) Form 8863 for Relative 1 (b) Form 1040, Line 12 (Business Income of \$6,408) (c) Form 1040, Line 22 (Total Income of \$14,610) (d) Form 1040, Line 66 (American Opportunity Credit of \$1,996)
21	2014	April 15, 2015	(a) Form 8863 for Relative 1 (b) Form 1040, Line 12 (Business Income of \$7,067) (c) Form 1040, Line 22 (Total Income of \$16,143) (d) Form 1040, Line 68 (American Opportunity Credit of \$1,873)
22	2015	April 15, 2016	(a) Form 8863 for Relative 1 (b) Form 1040A, Line 15 (Total Income of \$22,816) (c) Form 1040A, Line 44 (American Opportunity Credit of \$1,956)

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

A TRUE BILL. */*

~~FOR~~PERSON

Craig Carpenito
CRAIG CARPENITO
United States Attorney

CASE NUMBER: 2014R01001

***UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY***

UNITED STATES OF AMERICA

v.

**MICHELE GRIFFIN,
a/k/a "Shelly"**

INDICTMENT FOR

26 United States Code §§ 7206(2) and 7206(1)

----- At The Will -----

----- A Person -----

CRAIG CARPENITO
U.S. ATTORNEY
NEWARK, NEW JERSEY

JEFFREY BENDER
ASSISTANT U.S. ATTORNEY
CAMDEN, NEW JERSEY
856-757-5121
