

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

- - - - - X
:
UNITED STATES OF AMERICA : INFORMATION
:
- v. - : 21 Cr. ____
:
ROBERTO PEREZ RAMIREZ, :
:
Defendant. :
:
- - - - - X

COUNTS ONE THROUGH TEN
(Aiding and Assisting Preparation of
False and Fraudulent U.S. Individual Income Tax Returns)

The United States Attorney charges:

Introduction

1. Pursuant to the Internal Revenue Code and associated regulations, individual taxpayers generally are required annually to report their income, tax liabilities, and where appropriate, any claim for a refund on a United States Individual Income Tax Return, Form 1040 ("Form 1040"), which must be filed with the Internal Revenue Service ("IRS").

2. At all times relevant to this Information, ROBERTO PEREZ RAMIREZ, the defendant, operated a tax preparation business known as "RAP Tax Service," located in the Bronx, New York. In connection with this business, RAMIREZ prepared and electronically filed Forms 1040 for RAMIREZ's clients, for which RAMIREZ typically received fees.

The Tax Fraud Scheme

3. From at least in or about January 2014 up to and including at least in or about April 2017, ROBERTO PEREZ RARMIREZ, the defendant, prepared and filed nearly 3,000 Forms 1040 on behalf of taxpayers for the tax years 2013 through 2016.

4. On many of the returns he prepared for the tax years 2013 through 2016, ROBERTO PEREZ RAMIREZ, the defendant, falsely claimed dependents that were not in fact dependents of the named taxpayers. The false dependents included real persons located in Puerto Rico, among other places. By including false dependents, RAMIREZ fraudulently inflated the refunds that could be obtained on the named taxpayers' returns.

5. At times, ROBERTO PEREZ RAMIREZ, the defendant, charged the named taxpayers a \$1,000 fee to add a false dependent. For the tax years 2013 through 2016, RAMIREZ's false dependent scheme caused a projected tax loss to the IRS of approximately \$3 million.

6. In addition to reporting false dependents, ROBERTO PEREZ RARMIREZ, the defendant, at times reported false Schedule A deductions, such as gifts to charity or unreimbursed employee business expenses, on the Forms 1040 that RAMIREZ prepared. At times, RAMIREZ also reported false Schedule C business expenses. By including false Schedule A deductions and Schedule C

expenses, RAMIREZ fraudulently inflated the refunds that could be obtained on the named taxpayers' returns.

Statutory Allegations

7. From at least in or about January 2014 up to and including at least in or about April 2017, in the Southern District of New York and elsewhere, ROBERTO PEREZ RARMIREZ, the defendant, willfully and knowingly did aid and assist in, and procure, counsel, and advise the preparation and presentation under, and in connection with matters arising under, the internal revenue laws of the United States, of a return, affidavit, claim, and other document, to wit, United States Individual Income Tax Returns, Forms 1040, and accompanying forms and schedules for multiple taxpayers for the tax years 2013 through 2016, which were fraudulent and false as to material matters, in that, among other things, the returns falsely reported and overstated such items as the identities and number of dependents, Schedule A deductions, and Schedule C expenses, as set forth below:

Count	Taxpayer	Tax Year	Summary of Fabrications and/or Overstatements	Approx. Tax Loss
1	Taxpayer-1	2013	False Dependents	\$4,110
2	Taxpayer-1	2014	False Dependents False Schedule A Deductions	\$3,367

3	Taxpayer-1	2015	False Dependents	\$4,692
4	Taxpayer-2	2013	False Dependents	\$3,935
5	Taxpayer-2	2014	False Dependents	\$2,038
6	Taxpayer-2	2015	False Dependents	\$4,565
7	Taxpayer-3	2014	False Dependents	\$2,751
8	Taxpayer-3	2015	False Dependents	\$3,583
9	Taxpayer-4	2015	False Dependents False Schedule C Expenses	\$2,315
10	Taxpayer-4	2016	False Dependents False Schedule C Expenses	\$6,664

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

AUDREY STRAUSS
United States Attorney

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(26 U.S.C. § 7206(2))

AUDREY STRAUSS
United States Attorney
