

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

- - - - -X
:
UNITED STATES OF AMERICA : **INFORMATION**
:
- v. - : 21 Cr.
:
CARLOS DE LA TORRE, :
:
Defendant. :
- - - - -X

COUNT ONE

(Mail Fraud)

The United States Attorney charges:

1. From at least in or about 2014, up to and including at least in or about 2020, in the Southern District of New York and elsewhere, CARLOS DE LA TORRE, the defendant, willfully and knowingly, having devised and intending to devise a scheme and artifice to defraud, and for obtaining money and property by means of false and fraudulent pretenses, representations, and promises, for the purpose of executing such scheme and artifice and attempting so to do, did place in a post office and authorized depository for mail matter, matters and things to be sent and delivered by the United States Postal Service, and did deposit and cause to be deposited matters and things to be sent and delivered by private and commercial interstate carriers, and did take and receive therefrom, such matters and things, and did cause to be delivered by mail and such carriers, according to

the directions thereon, and at the places at which they were directed to be delivered by the person to whom they were addressed, such matters and things, to wit, DE LA TORRE, a tax preparer, collected checks from his clients, but rather than using that money to pay his clients' taxes, he altered the checks to pay for his own federal and state tax liabilities and to fraudulently obtain tax refunds from the Internal Revenue Service ("IRS") and the New York State Department of Finance ("NYSDTF"), and in doing so, caused the IRS and the NYSDTF to mail, via U.S. Postal Service, his clients notices informing them that they were delinquent on their taxes.

(Title 18, United States Code, Sections 1341 and 2.)

COUNTS TWO AND THREE

(Subscribing To False Individual Tax Returns)

The United States Attorney further charges:

2. On or about each of the dates set forth below, in the Southern District of New York and elsewhere, CARLOS DE LA TORRE, the defendant, willfully and knowingly did make and subscribe a United States Individual Income Tax Return, Form 1040, for himself for each tax year specified below, which return contained and was verified by a written declaration that it was made under penalties of perjury, and which return DE LA TORRE did not believe to be true and correct as to every material matter, to wit, DE LA TORRE significantly understated his income

on his Form 1040s for the below-listed tax years by, among other things, failing to report money he stole from his clients and claiming that he was entitled to a fraudulently inflated tax refund as part of the mail fraud scheme charged in Count One of this Information:

Count	Tax Year	Approximate Filing date	False Items
2	2018	January 28, 2019	Line 6 (total income) Line 10 (taxable income) Line 19 (amount overpaid)
3	2019	February 19, 2020	Line 7b (total income) Line 11b (taxable income) Line 20 (amount overpaid)

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

FORFEITURE ALLEGATION

3. As a result of committing the offense alleged in Count One of this Information, CARLOS DE LA TORRE, the defendant, shall forfeit to the United States, pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c), any and all property, real and personal, that constitutes or is derived from proceeds traceable to the

commission of said offense, including but not limited to a sum of money in United States currency representing the amount of proceeds traceable to the commission of said offense.

Substitute Assets Provision

4. If any of the above-described forfeitable property, as a result of any act or omission of the defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third party;
- c. has been placed beyond the jurisdiction of the court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be divided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), and Title 28, United States Code, Section 2461(c), to seek forfeiture of any other property of the defendant up to the value of the above forfeitable property.

(Title 18, United States Code, Section 981;
Title 21, United States Code, Section 853; and
Title 28, United States Code, Section 2461.)



AUDREY STRAUSS
United States Attorney

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(18 U.S.C. §§ 1341 and 2;
26 U.S.C. § 7206(1).)

AUDREY STRAUSS
United States Attorney
