 Submit by Email

AO 257 (Rev. 6/78)

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT

BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT ☒ SUPERSEDING

OFFENSE CHARGED

18 U.S.C. § 286 - Conspiracy to File False Claims; 18 U.S.C. § 1343 - Wire Fraud; 18 U.S.C. § 641 - Theft of Public Money; 18 U.S.C. § 287 - Filing False Claims; 18 U.S.C. § 1028A - Aggravated Identity The

☐ Petty ☐ Minor ☐ Misde-meanor ☒ Felony

PENALTY:

PLEASE SEE ATTACHMENT

Name of District Court, and/or Judge/Magistrate Location
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

FILED
DEC 17 2013
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

DEFENDANT - U.S.

JESSIKA GREEN

DISTRICT COURT NUMBER

CR13-~~558~~ 560 JST

PROCEEDING

Name of Complainant Agency, or Person (&Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State Court, give name of court

☐ this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District

☐ this is a reprosecution of charges previously dismissed which were dismissed on motion of: ☐ U.S. Att'y ☐ Defense

SHOW DOCKET NO.

☐ this prosecution relates to a pending case involving this same defendant

☐ prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

MAGISTRATE CASE NO.

Name and Office of Person Furnishing Information on THIS FORM: MELINDA HAAG

☒ U.S. Att'y ☐ Other U.S. Agency

Name of Asst. U.S. Att'y (if assigned): THOMAS NEWMAN, AUSA, Tax Division

DEFENDANT

IS *NOT* IN CUSTODY

1) ☒ Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges

2) ☐ Is a Fugitive

3) ☐ Is on Bail or Release from (show District)

IS IN CUSTODY

4) ☐ On this charge

5) ☐ On another conviction

6) ☐ Awaiting trial on other charges

☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of institution

Has detainer been filed? ☐ Yes ☒ No

If "Yes" give date filed

Month/Day/Year

DATE OF ARREST

Or... if Arresting Agency & Warrant were not

Month/Day/Year

DATE TRANSFERRED TO U.S. CUSTODY

☐ This report amends AO 257 previously submitted

ADDITIONAL INFORMATION OR COMMENTS

PROCESS:

☐ SUMMONS ☒ NO PROCESS* ☐ WARRANT Bail Amount:

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

**Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment*

Defendant Address:

Date/Time:

Before Judge:

Comments:

Attachment to Superseding Indictment Penalty Sheet
JESSIKA GREEN

18 U.S.C. § 286 - Conspiracy to File False Claims
- 10 years prison
- $250,000 fine
- 3 years supervised release
- $100 special assessment

18 U.S.C. § 1343 - Wire Fraud
- 20 years prison
- $250,000 fine
- 5 years supervised release
- $100 special assessment

18 U.S.C. § 641 - Theft of Public Money
- 10 years prison
- $ 250,000 fine
- 3 year supervised release
- $100 special assessment

18 U.S.C. § 287 - Filing False Claims
- 5 years prison
- $250,000 fine
- 3 years supervised release
- $100 special assessment

18 U.S.C. § 1028A - Aggravated Identity Theft
- 2 years prison, consecutive to underlying felony
- $250,000 fine
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- $100 special assessment

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DEFENDANT - U.S.

KHYBER LAW

DISTRICT COURT NUMBER

560
CR13-~~556~~ JST

PROCEEDING

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INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State Court, give name of court

☐ this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District

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DATE OF ARREST Month/Day/Year

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DATE TRANSFERRED TO U.S. CUSTODY Month/Day/Year

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Before Judge:

Comments:

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☐ Petty
☐ Minor
☐ Misde-meanor
☒ Felony

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OAKLAND DIVISION

FILED
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RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

DEFENDANT - U.S.

STARKISHA BENSON

DISTRICT COURT NUMBER

CR13-~~[illegible]~~ 560 JST

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Name of Asst. U.S. Att'y (if assigned): THOMAS NEWMAN, AUSA, Tax Division

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☐ This report amends AO 257 previously submitted

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Defendant Address:

Date/Time:

Before Judge:

Comments:

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: OAKLAND

FILED
DEC 17 2013
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

V.

CR-13-~~556~~ 560 JST

JESSIKA GREEN, KHYBER LAW and
STARKISHA BENSON

DEFENDANT(S).

INDICTMENT

18 U.S.C. § 1343 - Wire Fraud
18 U.S.C. § 286 - Conspiracy to File False Claims
18 U.S.C. § 287 - Filing False Claims
18 U.S.C. § 1029(a)(5) - Effecting Fraudulent Transactions with Access Device
18 U.S.C. § 641 - Theft of Public Money
18 U.S.C. § 1028A - Aggravated Identity Theft

A true bill.

Foreman

Filed in open court this 17th day of

DECEMBER 2013.

Ada Means

Bail, $

NO PROCESS

Jacqueline Scott Corley
United States Magistrate Judge

MELINDA HAAG (CABN 132612)
United States Attorney

FILED
DEC 17 2013
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

CR-13-560-JST

UNITED STATES OF AMERICA, Plaintiff, v.	Case No. ~~13-556-J~~ST
JESSIKA GREEN, KHYBER LAW, and STARKISHA BENSON, Defendants.	VIOLATIONS: 18 U.S.C. § 1343 – Wire Fraud; 18 U.S.C. § 286 – Conspiracy to File False Claims; 18 U.S.C. § 287 – Filing False Claims; 18 U.S.C. § 1029(a)(5) – Effecting Fraudulent Transactions with Access Device; 18 U.S.C. § 641 – Theft of Public Money; and 18 U.S.C. § 1028A – Aggravated Identity Theft
	OAKLAND VENUE

SUPERSEDING INDICTMENT

The Grand Jury charges:

INTRODUCTORY ALLEGATIONS

1. JESSIKA GREEN (hereinafter GREEN), resided in Oakley, California, at all relevant times.

2. KHYBER LAW (hereinafter LAW), resided at various addresses in Berkeley, California, and elsewhere in the Northern District of California at all relevant times.

3. STARKISHA BENSON (hereinafter BENSON), resided in Antioch, California, at all relevant times.

4. A "means of identification" includes any name or number that may be used, alone or in conjunction with other information, to identify a specific individual, including a name, Social Security number, or date of birth.

5. A "prepaid debit card" is a card linked to an account at a financial institution that can be used to receive deposits electronically, like a traditional bank account, and can be used to make purchases and cash withdrawals with funds in the account, like a traditional debit card.

6. An "access device" means any card, plate, code, account number, electronic serial number, mobile identification number, personal identification number, or other telecommunications service, equipment, or instrument identifier, or other means of account access that can be used, alone or in conjunction with another access device, to obtain money, goods, services, or any other thing of value, or that can be used to initiate a transfer of funds (other than a transfer originated solely by paper instrument).

7. The amount of tax that is reported as "withheld" on a federal income tax return is the amount of income tax that employers are required to deduct from employees' wages pursuant to 26 U.S.C. § 3402.

8. The Internal Revenue Service ("IRS") is an agency of the United States within the Department of the Treasury of the United States responsible for enforcing and administering the tax laws of the United States.

9. The electronically filed federal income tax returns identified below were transmitted to the IRS's transmission centers located in either Memphis, Tennessee, or in Martinsburg, West Virginia.

COUNT ONE: (18 U.S.C. § 286 - Conspiracy to File False Claims)

10. Beginning in or about January 2011, and continuing until in or about April 2011, within the Northern District of California and elsewhere,

JESSIKA GREEN,
KHYBER LAW,
STARKISHA BENSON,

and others, both known and unknown to the grand jury, entered into an agreement, combination and conspiracy with others and each other to defraud the IRS, an agency of the United States, by obtaining and aiding to obtain the payment and allowance of false, fictitious, and fraudulent claims.

MANNER AND MEANS OF THE CONSPIRACY
AND THE SCHEME TO DEFRAUD

11. GREEN, LAW, BENSON, and others, both known and unknown to the Grand Jury, filed, or helped others file, false claims with the IRS requesting refunds in the names of others.

12. As part of the scheme, GREEN, LAW, BENSON, and their co-conspirators procured the names and identities of individual taxpayers, through illegal means or by agreement with participants in the scheme.

13. GREEN, LAW, and BENSON electronically filed with the IRS, or assisted in filing with the IRS, false federal income tax returns using the identities obtained as part of the scheme.

14. The tax returns that GREEN, LAW, and BENSON filed, or assisted in filing, falsely claim that the individuals listed on the returns earned wages in amounts specified on a fictitious Form W-2 that was filed with the tax return.

15. As part of the scheme, GREEN and LAW or their co-conspirators recorded the names and other personal identifying information used in the scheme in notebooks along with various employers' information used to create fictitious Forms W-2.

16. The false federal income tax returns filed by GREEN, LAW, and their coconspirators requested refunds, including claims for withheld taxes, from the IRS to which the taxpayers listed on the federal income tax returns were not entitled.

17. As part of the scheme, GREEN, LAW, BENSON, and their co-conspirators requested that the IRS transmit the fraudulent refunds into accounts linked to debit cards used to access the proceeds derived from the conspiracy.

All in violation of Title 18, United States Code, Section 286.

COUNTS TWO THROUGH THREE: (18 U.S.C. § 1343 and § 2(b) – Wire Fraud)

18. Paragraphs 1 through 17 above are realleged and by this reference fully incorporated herein.

19. On or about the dates listed below, in the Northern District of California and elsewhere, the defendants,

//

JESSIKA GREEN, and
STARKISHA BENSON,

did knowingly and intentionally devise a material scheme and artifice to defraud, and to obtain money, by means of material false and fraudulent pretenses, and representations made on false claims filed with the IRS, and for the purpose of executing such scheme and artifice did transmit and cause to be transmitted, by means of wire communications in interstate commerce, certain writings, signs, signals, and sounds, including the interstate wires transmitting false federal income tax returns as described below:

Count	Date of Filing	Amount of Requested Wire Payment	Initials of Individual Listed on False Claim
2	4/18/2011	$2,727	D.A.
3	4/18/2011	$2,609	P.L.

All in violation of Title 18, United States Code, Sections 1343 and 2(b).

<u>COUNTS FOUR THROUGH FIVE</u>: (18 U.S.C. § 1343 and § 2(b) – Wire Fraud)

20. Paragraphs 1 through 17 above are realleged and by this reference fully incorporated herein.

21. On or about the dates listed below, in the Northern District of California and elsewhere, the defendants,

JESSIKA GREEN, and
KHYBER LAW,

did knowingly and intentionally devise a material scheme and artifice to defraud, and to obtain money, by means of material false and fraudulent pretenses, and representations made on false claims filed with the IRS, and for the purpose of executing such scheme and artifice did transmit and cause to be transmitted, by means of wire communications in interstate commerce, certain writings, signs, signals, and sounds, including the interstate wires transmitting false federal income tax returns as described below:

Count	Date of Filing	Amount of Requested Wire Payment	Initials of Individual Listed on False Claim
4	3/08/2011	$2,500	D.W.
5	3/01/2011	$3,837	L.M.

All in violation of Title 18, United States Code, Sections 1343 and 2(b).

COUNTS SIX THROUGH SEVEN: (18 U.S.C. § 641 and § 2(b) – Theft of Government Property)

22. On or about the dates listed below, in the Northern District of California and elsewhere, the defendant,

JESSIKA GREEN, and
STARKISHA BENSON,

did knowingly and willfully (1) embezzle, steal, purloin, and convert to the defendants' own use things of value of the United States and a department and agency thereof, namely United States Treasury tax refunds of a value in excess of $1,000 to which GREEN and BENSON were not entitled, and did (2) receive, conceal, and retain the same with the intent to convert it to her use and gain, knowing it to have been embezzled, stolen, and purloined in the names of the individuals with the initials listed as follows:

Count	Date of Filing	Amount of Requested Wire Payment	Initials of Individual Listed on False Claim
6	4/18/2011	$2,727	D.A.
7	4/18/2011	$2,609	P.L.

All in violation of Title 18, United States Code, Sections 641 and 2.

COUNTS EIGHT THROUGH ELEVEN: (18 U.S.C. § 287 – False Claims)

23. Paragraphs 1 through 17 are realleged and incorporated as if fully set forth here.

24. On or about the date listed below, in the Northern District of California, the defendant,

JESSIKA GREEN,

made and presented to the United States Treasury Department a claim against the United States for payment of a refund of taxes, which she then and there knew to be false, fictitious, and fraudulent. GREEN made the claims by preparing and causing to be prepared, false 2010 U.S. Individual Income

Tax Returns, Forms 1040, which were presented to the United States Treasury Department, through the IRS as follows:

Count	Date of Filing	Amount of Claim	Initials of Individual Listed on False Claim
8	1/19/2011	$8,599	J.G.
9	1/19/2011	$5,720	K.L.
10	4/18/2011	$2,727	D.A.
11	4/18/2011	$2,609	P.L.

All in violation of Title 18, United States Code, Section 287.

COUNTS TWELVE THROUGH FOURTEEN: (18 U.S.C. § 1029(a)(5), (b)(1) – Effecting Fraudulent Transactions with Access Device)

25. On or about the dates listed below, in the Northern District of California and elsewhere, the defendant,

STARKISHA BENSON,

did knowingly and with intent to defraud, effect, and attempt to effect transactions, that affected interstate commerce, with one or more access devices issued to another person or persons, to receive payment and any other thing of value during any one-year period, the aggregate value was at least $1,000, namely a prepaid Green Dot bank card issued in the name of the individuals with the initials listed below:

Count	Date of Filing	Amount of Requested Wire Payment	Initials of Individual Listed on False Claim
12	4/18/2011	$2,727	D.A.
13	4/18/2011	$2,609	P.L.
14	4/10/2011	$4,934	S.H.

All in violation of Title 18, United States Code, Section 1029(a)(5), (b)(1).

COUNT FIFTEEN: (18 U.S.C. § 1028A – Aggravated Identity Theft)

26. On or about April 18, 2011, in the Northern District of California, the defendant,

STARKISHA BENSON,

did knowingly possess and use, without lawful authority, a means of identification of another person, specifically, P.L.'s name and Social Security number, during and in relation to a felony violation of Title 18, United States Code, Section 641.

All in violation of Title 18, United States Code, Section 1028A(a)(1).

COUNT SIXTEEN: (18 U.S.C. § 1028A – Aggravated Identity Theft)

27. On or about April 18, 2011, in the Northern District of California, the defendant,

STARKISHA BENSON,

did knowingly possess and use, without lawful authority, a means of identification of another person, specifically, D.A.'s name and Social Security number, during and in relation to a felony violation of Title 18, United States Code, Section 641.

All in violation of Title 18, United States Code, Section 1028A(a)(1).

COUNT SEVENTEEN: (18 U.S.C. § 1028A – Aggravated Identity Theft)

28. On or about August 10, 2011, in the Northern District of California, the defendant,

STARKISHA BENSON,

did knowingly possess and use, without lawful authority, a means of identification of another person, specifically, S.H.'s name and Social Security number, during and in relation to a felony violation of Title 18, United States Code, Section 641.

All in violation of Title 18, United States Code, Section 1028A(a)(1).

COUNT EIGHTEEN: (18 U.S.C. § 1028A – Aggravated Identity Theft)

29. On or about April 18, 2011, in the Northern District of California, the defendant,

JESSIKA GREEN,

did knowingly possess and use, without lawful authority, a means of identification of another person, specifically, P.L.'s name and Social Security number, during and in relation to a felony violation of Title 18, United States Code, Section 1343.

All in violation of Title 18, United States Code, Section 1028A(a)(1).

COUNT NINETEEN: (18 U.S.C. § 1028A – Aggravated Identity Theft)

30. On or about April 18, 2011, in the Northern District of California, the defendant,

JESSIKA GREEN,

did knowingly possess and use, without lawful authority, a means of identification of another person, specifically, D.A.'s name and Social Security number, during and in relation to a felony violation of Title 18, United States Code, Section 1343.

All in violation of Title 18, United States Code, Section 1028A(a)(1).

COUNT TWENTY: (18 U.S.C. § 1028A – Aggravated Identity Theft)

31. On or about August 10, 2011, in the Northern District of California, the defendant,

JESSIKA GREEN,

did knowingly possess and use, without lawful authority, a means of identification of another person, specifically, S.H.'s name and Social Security number, during and in relation to a felony violation of Title 18, United States Code, Section 1343.

All in violation of Title 18, United States Code, Section 1028A(a)(1).

COUNT TWENTY-ONE: (18 U.S.C. § 1028A – Aggravated Identity Theft)

32. On or about March 10, 2011, in the Northern District of California, the defendant,

KHYBER LAW,

did knowingly possess and use, without lawful authority, a means of identification of another person, specifically, T.L.'s name and Social Security number, during and in relation to a felony violation of Title 18, United States Code, Section 1343.

All in violation of Title 18, United States Code, Section 1028A(a)(1).

COUNT TWENTY-TWO: (18 U.S.C. § 1028A(a)(1) – Aggravated Identity Theft)

33. On or about March 8, 2011, in the Northern District of California, the defendant,

KHYBER LAW,

did knowingly possess and use, without lawful authority, a means of identification of another person, specifically, D.W.'s name and Social Security number, during and in relation to a felony violation of Title 18, United States Code, Section 1343.

All in violation of Title 18, United States Code, Section 1028A(a)(1).

COUNT TWENTY-THREE: (18 U.S.C. § 641 and § 2(b) – Theft of Government Property)

34. On or about February 19, 2013, in the Northern District of California and elsewhere, the defendant,

STARKISHA BENSON,

did knowingly and willfully (1) embezzle, steal, purloin, and convert to the defendant's own use things of value of the United States and a department and agency thereof, namely United States Treasury tax refunds of a value in excess of $1,000 to which BENSON was not entitled, and did (2) receive, conceal, and retain the same with the intent to convert it to her use and gain, knowing it to have been embezzled, stolen, and purloined in the names of an individual with the initials Y.B.

All in violation of Title 18, United States Code, Sections 641 and 2(b).

COUNT TWENTY-FOUR: (18 U.S.C. § 1028A(a)(1) – Aggravated Identity Theft)

35. On or about February 19, 2010, in the Northern District of California, the defendant,

STARKISHA BENSON,

did knowingly possess and use, without lawful authority, a means of identification of another person, specifically, Y.B.'s name and Social Security number, during and in relation to a felony violation of Title 18, United States Code, Section 641.

All in violation of Title 18, United States Code, Section 1028A(a)(1).

A True Bill

Dated: 12-17-13

FOREPERSON

MELINDA HAAG
United States Attorney

J. DOUGLAS WILSON
Chief, Criminal Section

Approved as to Form:

THOMAS M. NEWMAN
Assistant United States Attorney
Tax Division