

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA \* CRIMINAL NO. 12-218  
v. \* SECTION: "E" (5)  
NORMAN DUCRE \*  
JAMI DUCRE

\* \* \*

**FACTUAL BASIS**

The defendants, **NORMAN DUCRE** and **JAMI DUCRE**, have both agreed to plead guilty to the two counts of Filing a False Tax Return, in violation of Title 26, United States Code, Section 7206(1), contained in the Indictment pending against them. Both the government and the defendants, **NORMAN DUCRE** and **JAMI DUCRE**, do hereby stipulate and agree that the following facts set forth a sufficient factual basis for the crimes to which the defendants are pleading guilty. The government and the defendants further stipulate that, should this case have gone to trial, the government would have proven, through the introduction of competent testimony and reliable documentary and other evidence, the following facts beyond a reasonable doubt:



**At all times relevant herein:**

The defendants, **NORMAN DUCRE** and **JAMI DUCRE**, were residents of St. Tammany Parish, Louisiana and owned and operated J & J Auto Brokers, LLC, a used car dealership located in Slidell, Louisiana, which is within the Eastern District of Louisiana. **NORMAN DUCRE** was primarily responsible for sales and inventory acquisition and management, while **JAMI DUCRE** was primarily responsible for the business's bookkeeping.

From at least January 2005 through at least July 27, 2007, the defendant, **JAMI DUCRE**, would furnish false and fraudulent monthly income and expense reports to the defendants' tax preparer, knowing full well that all cash sales were not reported on a monthly basis. For the same time period, the defendant, **NORMAN DUCRE**, on a routine basis would fail to report cash sales made by J & J Auto Brokers, LLC and would further pocket the cash made from the illicit sales, instead of reporting said cash on the businesses books and records. The fraudulent income reports that both defendants, **JAMI DUCRE** and **NORMAN DUCRE**, provided or caused to be provided to their tax preparer were then used to prepare income tax returns, which the defendants then signed and filed with the Internal Revenue Service.

On or about the June 22, 2006, the defendants, **JAMI DUCRE** and **NORMAN DUCRE**, did willfully make and subscribe a 2005 United States Individual Income Tax Return, Form 1040, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said income tax return **JAMI DUCRE** and

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**NORMAN DUCRE** did not believe to be true and correct as to every material matter. Specifically, the 2005 Tax Return Form 1040 stated an amount of \$52,602.00 on line seventeen (17), whereas, as the defendants, **JAMI DUCRE** and **NORMAN DUCRE**, well knew and believed, their income from J & J Auto Brokers, LLC was substantially in excess of the \$52,602.00 reported on line seventeen (17) of the return, and was in fact intentionally underestimated by in excess of \$200,000.00.

On or about July 26, 2007, in the Eastern District of Louisiana, defendants, **JAMI DUCRE** and **NORMAN DUCRE**, did willfully make and subscribe a United States Individual Income Tax Return, Form 1040, for the calendar year 2006, which was verified by a written declaration that it was made under the penalties of perjury and was filed with the Internal Revenue Service, which said income tax return **JAMI DUCRE** and **NORMAN DUCRE** did not believe to be true and correct as to every material matter. Specifically, the defendants reported on line seventeen (17) of the form that they had a total loss from an "S Corporation" of \$130,464.00 whereas, as they well knew and believed, their loss from J & J Auto Brokers, LLC was substantially below the \$130,464.00 reported on line seventeen (17) of the return.

In total, the amount of tax loss caused by the defendants, for purposes of criminal calculations under the United States Sentencing Guidelines, was \$69,451, with \$64,472 being due and owing for tax year 2005 and \$4,979 being due and owing for tax year 2006.

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