

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

<b>UNITED STATES OF AMERICA</b>	<b>:</b>	<b>CRIMINAL NO. 14-575</b>
<b>v.</b>	<b>:</b>	<b>DATE FILED:</b>
<b>BRANDON MORRISON, aka "Bradley Morrison," aka "Sean"</b>	<b>:</b>	<b>VIOLATIONS:</b>
	<b>:</b>	<b>18 U.S.C. §§ 1343, 1349 (wire fraud – 5 counts)</b>
	<b>:</b>	<b>18 U.S.C. § 287 (false claims – 5 counts)</b>
	<b>:</b>	<b>18 U.S.C. § 1028(a)(7) - (4 counts)</b>
	<b>:</b>	<b>18 U.S.C. § 2 (aiding and abetting)</b>
	<b>:</b>	<b>Notice of forfeiture</b>

**INDICTMENT**

**COUNTS ONE THROUGH FIVE**

**THE GRAND JURY CHARGES THAT:**

At all times material to this Indictment:

1. The Internal Revenue Service (IRS) was an agency of the United States Department of the Treasury, responsible for administering and enforcing the tax laws of the United States.
2. The tax laws of the United States required every citizen and resident of the United States who received gross income in excess of the minimum filing amount established by law for a particular tax year to annually make a federal individual income tax return for that tax year, and to file such a tax return with the IRS.

3. Upon receipt of a filed tax return showing that a refund is due to a particular taxpayer, the IRS typically issued a refund to the taxpayer payable by the United States Treasury. As

directed by the particular taxpayer, the IRS mailed the refund check to the address listed on the tax return filed with the IRS or electronically deposited the refund to an account of the taxpayer's choosing via "direct deposit."

4. The Earned Income Tax Credit was a refundable tax credit that was available to certain low-income individuals who earned income and met adjusted gross income limitations.

5. The American Opportunity Credit was a refundable tax credit for students attending qualified educational institutions.

### **THE SCHEME**

6. From at least in or about January 2011 through in or about at least May 2011, defendant

**BRANDON MORRISON**  
**"Bradley Morrison"**  
**"Sean"**

and Marc Celestin, charged elsewhere, devised, and solicited, and aided and abetted a scheme to defraud and to obtain money and property by means of false and fraudulent pretenses, representations, and promises.

### **MANNER AND MEANS**

7. It was part of the scheme that defendant BRANDON MORRISON and Marc Celestin would:

- a. obtain the names and personal identification information, including social security numbers, of people without the knowledge of those people;
- b. prepare or cause to be prepared income tax returns purportedly on behalf of the taxpayers;
- c. fabricate the amount and source of income reported on the tax

returns;

- d. fabricate the basis and amount of refunds due to the taxpayer, including refunds based on the Earned Income Tax Credit and the refundable education credit.
- e. file the false income tax returns via the Internet;
- f. direct that the refund be direct deposited to Philadelphia bank accounts opened and controlled by Marc Celestin at Wells Fargo Bank (formerly Wachovia Bank) including an account ending in 7579, and at Citizens Bank including accounts ending in 6564, 5799, and 6019.

8. It was also part of the scheme that:

- a. on or about January 28, 2011, Marc Celestin wrote a check for \$21,000, drawn on Celestin's Wells Fargo account ending in 7579, to defendant BRANDON MORRISON.
- b. on or about February 4, 2011, Marc Celestin wired \$26,000, from Celestin's Wells Fargo account ending in 7579 to defendant MORRISON'S Bank of America account ending in 1115;
- c. on or about February 7, 2011, Marc Celestin wired \$18,000, from Celestin's Wells Fargo account ending in 7579 to defendant MORRISON'S Bank of America account ending in 1115.
- d. on or about March 25, 2011, Marc Celestin wired \$2,000, from Celestin's Citizens account ending in 6364 to defendant MORRISON'S Bank of America account ending in 1115.
- e. on or about March 17, 2011, Marc Celestin made an out-of-state counter deposit of \$4,000 to defendant MORRISON'S Bank of America account ending in 1115.
- f. from in or about January 2011 to in or about May 2011, Marc

Celestin paid defendant MORRISON tens of thousands of dollars in cash.

9. Between in or about January 2011 and in or about May 2011, as a result of his fraudulent scheme, defendant BRANDON MORRISON defrauded the United States of at least approximately \$300,000.

### **THE WIRE TRANSFERS**

10. On or about each of the dates below, in the Eastern District of Pennsylvania and elsewhere, defendant

**BRANDON MORRISON**  
**“Bradley Morrison”**  
**“Sean”**

and Marc Celestin, charged elsewhere, for the purpose of executing the scheme described above, and attempting to do so, solicited, and aided and abetted others in causing to be transmitted in interstate commerce the following federal tax refund checks, in the name of the persons whose identities were stolen and whose initials are indicated below, from the United States Treasury to bank accounts controlled by Marc Celestin, as described below:

<b><u>COUNT</u></b>	<b><u>DATE</u></b>	<b><u>AMOUNT</u></b>	<b><u>TAX PAYER</u></b>	<b><u>BANK IN PA</u></b>	<b><u>WIRED FROM</u></b>
1	1/21/11	\$1,400	KG.	Wells Fargo (Wachovia) Bank	San Francisco, California
2	3/1/11	\$1,816	M.P.	Citizens Bank	Mount Vernon, Kentucky
3	2/04/11	\$4,450	J.M.	Wells Fargo (Wachovia)	San Francisco, California
4	1/28/11	\$3,450	H.D.	Wells Fargo (Wachovia)	San Francisco, California
5	3/18/11	\$1,857	V.Z.	Citizens Bank	Mount Vernon, Kentucky

All in violation of Title 18, United States Code, Sections 1343, 1349 and 2.

**COUNTS SIX THROUGH TEN**

**THE GRAND JURY FURTHER CHARGES THAT:**

1. Paragraphs 1 through 10 of Counts One through Five are incorporated here.
2. On or about the dates listed in the chart below, in the Eastern District of Pennsylvania and elsewhere, defendant

**BRANDON MORRISON**  
**“Bradley Morrison”**  
**“Sean”**

knowingly made and presented, and caused to be made and presented, and aided and abetted the making and presentation to the IRS, an agency of the Department of the Treasury, claims against the United States for payment, which he knew to be false, fictitious, or fraudulent, by preparing and causing to be prepared, and filing and causing to be filed, what purported to be federal income tax returns for tax years 2010, for the individuals whose initials are set forth below, wherein claims for tax refunds for the amounts listed below were made, with knowledge that such claims were false, fictitious, or fraudulent.

<b><u>COUNT</u></b>	<b><u>DATE</u></b>	<b><u>AMOUNT</u></b>	<b><u>TAX PAYER</u></b>	<b><u>BANK IN PA</u></b>	<b><u>WIRED FROM</u></b>
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9	1/28/11	\$3,450	H.D.	Wells Fargo (Wachovia)	San Francisco, California
10	3/18/11	\$1,857	V.Z.	Citizens Bank	Mount Vernon, Kentucky

All in violation of Title 18, United States Code, Sections 287 and 2.

**COUNTS ELEVEN THROUGH FOURTEEN**

**THE GRAND JURY FURTHER CHARGES:**

1. Paragraphs 1 through 10 of Counts One through Five are incorporated here.
2. From in or about February 2014 through in or about April 2014, defendant BRANDON MORRISON, who was in New York City, had a series of telephone conversations with Marc Celestin, who was in Philadelphia, discussing how defendant MORRISON could provide Celestin with stolen identification information so that Celestin could prepare and file false tax returns and obtain fraudulent tax returns, with MORRISON and Celestin sharing the proceeds.
3. On or about March 30, 2014, defendant BRANDON MORRISON and Celestin agreed, in a telephone conversation that they would split the fraudulent refunds “50-50.”
4. On or about April 17, 2014, defendant BRANDON MORRISON and Celestin spoke by telephone and MORRISON told Celestin that he had a source that could get them 50 to 100 stolen names and identification information for \$1,000.
5. On or about April 20, 2014, defendant BRANDON MORRISON and Celestin spoke by telephone and agreed that Celestin would travel to New York to get the information from MORRISON.
6. On or about April 23, 2014, defendant BRANDON MORRISON and Celestin spoke by telephone and MORRISON told Celestin that his source gets the names “from his job” and would get them 50 to 100 stolen identities. MORRISON and Celestin agreed that they would file as many false returns as they could in 2014, but would save some of the names for the next tax year. Celestin told MORRISON he was taking the Greyhound bus to New York the next day to pick up the stolen information and would then return to Philadelphia to file the returns.
7. On or about April 24, 2014, defendant BRANDON MORRISON and Celestin met in New York and MORRISON gave Celestin two pieces of paper with 30 names,

each name with an address, date of birth, social security number, and telephone number.

8. On or about April 25, 2014, when Celestin was back in Philadelphia, he and defendant BRANDON MORRISON spoke by telephone, Celestin told MORRISON that he was going to start working that night on the information that MORRISON had given him, and MORRISON told Celestin that he had five more names for them.

On or about April 24, 2014, in the Eastern District of New York and Eastern District of Pennsylvania, defendant

**BRANDON MORRISON**  
**“Bradley Morrison”**  
**“Sean”**

knowingly and without lawful authority, possessed and transferred the means of identification of the people listed below by their initials, each constituting a separate count, with intent to commit and to aid and abet, a violation of federal law, that is, wire fraud, in violation of 18 U.S.C. § 1343, by selling the names, dates of birth, and social security number of the persons listed below by their initials, for use in preparing fraudulent U.S individual tax returns that would generate fraudulent tax refunds that would be processed across state lines for direct deposit in bank accounts in the Eastern District of Pennsylvania.

<u>COUNT</u>	<u>TAX PAYER</u>
11	D.M.
12	J.M
13	S.M.
14	J.L.

All in violation of Title 18, United States Code, Sections 1028(a)(7) and 2.

## **NOTICE OF FORFEITURE**

### **THE GRAND JURY FURTHER CHARGES THAT:**

1. As a result of the violations of Title 18, United States Code, Section 1343, set forth in this indictment, defendant

**BRANDON MORRISON**  
**“Bradley Morrison”**  
**“Sean”**

shall forfeit to the United States of America any property, real or personal, that constitutes or is derived from proceeds traceable to the commission of such offenses, including, but not limited to the sum of approximately \$300,000.

2. If any of the property subject to forfeiture, 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 of America, pursuant to Title 18, United States Code, Section 981(a)(1)(C), Title 28, United States Code, Section 2461(c), incorporating Title 21, United States Code, Section 853(p), to seek forfeiture of any other property of the defendant up to the value of the property subject to forfeiture.

All pursuant to Title 28, United States Code, Section 2461(c) and Title 18, United States Code, Section 981(a)(1)(C).

**A TRUE BILL:**

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**GRAND JURY FOREPERSON**

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**ZANE DAVID MEMEGER**  
**UNITED STATES ATTORNEY**