IN THE UNITED STATES DISTRICT COURT

FOR THE NORTHERN DISTRICT OF OHIO

EASTERN DIVISION

UNITED STATES OF AMERICA,	)	INFORMATION
Plaintiff,	)	
v.	)	CASE NO. 1 15 CR 70
VICTORIA MASON,	)	Title 18, United States Code, Sections 286 and 287
Defendant.	)	JUDGE NUGENT

GENERAL ALLEGATIONS

The United States Attorney charges:

At all times relevant to this Information:

1. Defendant VICTORIA MASON (MASON) resided in Cleveland, Ohio, in the Northern District of Ohio.

2. VM1, not charged herein, was a relative of MASON and a co-conspirator.

3. TC1 and TC2, not charged herein, were relatives and co-conspirators.

4. "Personal identification information" was any name or number that may be used, alone or in conjunction with any other information, to identify a specific individual, including a person's name and Social Security number.

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

6. Internal Revenue Service ("IRS") procedures allowed a taxpayer to request payment of a refund electronically by direct deposit, including deposits to prepaid debit cards, and also by refund anticipation loans and money orders purchased using funds from refunds.

7. VM1 was the owner of bank accounts at Fifth Third Bank, U.S. Bank, and Wood Forest Bank (collectively referred to herein as "VM1's bank accounts").

8. TC1 was the owner of a bank account at Wood Forest Bank.

COUNT 1
(Conspiracy to Make False Claims, 18 U.S.C. § 286)

The United States Attorney further charges:

9. The factual allegations in paragraphs 1 through 8 of the General Allegations are re-alleged and incorporated by reference in this count, as though fully restated herein.

THE CONSPIRACY

10. Beginning in or around January 2009, and continuing through in or around March 2012, in the Northern District of Ohio, Eastern Division, and elsewhere, Defendant VICTORIA MASON, VM1, TC1, and TC2, and others known and unknown to the United States Attorney, knowingly combined, conspired, confederated and agreed together, and with each other, to defraud the United States by obtaining and aiding to obtain the payment and allowance of false, fictitious and fraudulent claims to the IRS.

OBJECT OF THE CONSPIRACY

11. The object of the conspiracy was to enrich themselves through obtaining tax refunds from the United States by filing fraudulent income tax returns with the IRS.

MANNER AND MEANS

12. The manner and means by which the conspiracy was carried out in the Northern District of Ohio, Eastern Division, and elsewhere, included the following:

13. Beginning in or around 2009, TC1 and TC2, assisted by VM2, and others known and unknown to the United States Attorney, approached numerous individuals who earned little or no money (collectively, the "claimants"), offered to prepare fraudulent tax returns for them and further offered them a portion of fraudulent tax refunds in exchange for their personal information and that of their children.

14. In some cases, TC1 and TC2 also gathered personal identification information through the use of fictitious surveys and job applications, and then provided this information to MASON and VM1 for their use in preparing and filing false and fraudulent tax returns for their enrichment.

15. MASON and her co-conspirators obtained names, addresses, and tax identification numbers of various companies (hereinafter "purported employers") and used such information to create false and fictitious W-2 information for the claimants.

16. MASON and VM1 then prepared and electronically filed fraudulent tax returns in the name of the claimants. The returns reported false income and withholding information, reflected on false W-2 information from the purported employers to the claimants, false earned income credits, false education credits, and false dependent credits. Based on this conduct, the returns claimed false tax refunds of approximately $1,194,680.

17. MASON and VM1 prepared and filed the false returns electronically from locations in Cleveland, Ohio, including their home and wireless internet connections at coffee shops. On each return, MASON and VM1 requested that the refund be paid by direct deposit into VM1's bank accounts and TC1's bank accounts, to prepaid debit cards obtained by the conspirators in the name of the claimants, and refund anticipation loans and money orders purchased using funds from refunds and delivered to addresses associated with and controlled by the conspirators.

18. MASON, VM1, TC1 and TC2, and others known and unknown to the United States Attorney, converted funds sent directly by the IRS to VM1's and TC1's bank accounts, to prepaid debit cards, and refund anticipation loans and money orders purchased using funds from refunds, for their own use. As a result of their actions, MASON, VM1, TC1 and TC2, and others known and unknown to the United States Attorney, received approximately $815,577.27 in tax refunds from their fraudulent and falsely filed tax returns.

ACTS IN FURTHERANCE OF THE CONSPIRACY

19. In furtherance of the conspiracy, the defendants prepared and assisted in the preparations of the following tax returns, among others:

#	**Taxpayer**	**Tax period**	**Approximate Filing Date**	**Approximate Refund Claimed**
1	SD	2008	3/11/2009	$711
2	BG	2008	1/28/2009	$752
3	AS	2008	3/04/2009	$877
4	NVH	2008	1/29/2009	$5,959
5	DC	2008	4/15/2009	$779
6	SJ	2008	4/15/2009	$1,450
7	SKM	2008	4/16/2009	$1,294
8	DMR	2008	5/1/2009	$1,622
9	RDH	2008	5/1/2009	$1,739
10	ELM	2008	5/28/2009	$1,739
11	IM	2008	6/2/2009	$1,362

12	PB	2009	4/22/2009	$658
13	CK	2009	9/16/2010	$793
14	DC	2009	4/29/2010	$798
15	JW	2009	7/23/2010	$827
16	DH	2009	6/7/2010	$846
17	PB	2009	9/8/2010	$881
18	SD	2009	9/16/2010	$881
19	IM	2009	8/13/2010	$915
20	BG	2009	4/28/2010	$1,327
21	AS	2009	3/11/2010	$1,355
22	RDH	2009	7/29/2010	$1,406
23	DMR	2009	6/17/2010	$1,411
24	DB	2009	8/12/2010	$1,584
25	SM	2009	3/4/2010	$1,715
26	NH	2009	1/21/2010	$9,171
27	CK	2010	3/10/2011	$706
28	DC	2010	3/31/2011	$804
29	PB	2010	3/10/2011	$853
30	DH	2010	5/11/2011	$855
31	SD	2010	4/20/2011	$860
32	TT	2010	3/17/2011	$860
33	BG	2010	3/24/2011	$1,336
34	DG	2010	4/20/2011	$1,392
35	JR	2010	6/16/2011	$1,464
36	EM	2010	4/11/2011	$1,478
37	TB	2010	3/23/2011	$1,479
38	BG	2010	4/5/2011	$1,571
39	DB	2010	2/18/2011	$1,624
40	AS	2010	1/24/2011	$1,640
41	KM	2010	10/13/2011	$1,640
42	JB	2010	5/5/2011	$1,642
43	NT	2010	9/16/2011	$1,672
44	SM	2010	1/20/2011	$1,731
45	LM	2010	9/2/2011	$1,815
46	RH	2010	3/5/2011	$2,063
47	PB	2010	2/14/2011	$2,919
48	JR	2010	2/24/2011	$4,016
49	JW	2010	1/28/2011	$6,102
50	BG	2011	3/7/2012	$649
51	DH	2011	3/16/2012	$750
52	SD	2011	3/27/2012	$763
53	DC	2011	3/6/2012	$940
54	DG	2011	2/29/2012	$1,093
55	BG	2011	3/29/2012	$1,119
56	TB	2011	3/13/2012	$1,177

57	LM	2011	3/28/2012	$1,290
58	RH	2011	1/6/2012	$1,433
59	AS	2011	2/22/2012	$1,666
60	JR	2011	2/28/2012	$1,815
61	DB	2011	3/8/2012	$2,126
62	JB	2011	3/20/2012	$2,382
63	JW	2011	1/19/2012	$5,407
64	PB	2011	2/24/2012	$8,946

In violation of Title 18, United States Code, Section 286.

COUNT 2
(False, Fraudulent and Fictitious Claims, 18 U.S.C. § 287)

The United States Attorney further charges:

20. The factual allegations in paragraphs 1 through 8 of the General Allegations, and 9 through 19 of Count 1, are re-alleged and incorporated by reference in this count, as though fully restated herein.

21. On or about the dates listed below, among others, in the Northern District of Ohio, Eastern Division, Defendant VICTORIA MASON made and presented and caused to be made and presented to the Internal Revenue Service, an agency of the United States Department of Treasury, claims for payments against the United States, which she knew to be false, fictitious, and fraudulent, by preparing and causing to be prepared and by filing and causing to be filed federal income tax returns for the tax years indicated below, by electronic filing on Form 1040A or Form 1040EZ, in the names of other taxpayers listed below by their initials, in which there were claims for refunds, which Defendant VICTORIA MASON at the time the claims were made or presented, knew to be false, fictitious, and fraudulent:

Taxpayer	**Tax period**	**Approximate Filing Date**	**Approximate Refund Claimed**
SKM	2008	4/16/2009	$1,294
DMR	2008	05/01/2009	$1,622
RDH	2008	05/01/2009	$1,739

ELM	2008	05/28/2009	$1,739
PB	2009	4/22/2009	$658
RDH	2009	7/29/2010	$1,406
DMR	2009	6/17/2010	$1,411
SM	2009	3/4/2010	$1,715
EM	2010	4/11/2011	$1,478
SM	2010	1/20/2011	$1,731
RH	2010	3/5/2011	$2,063
PB	2010	2/14/2011	$2,919
RH	2011	1/6/2012	$1,433
PB	2011	2/24/2012	$8,946

In violation of Title 18, United States Code, Section 287.

STEVEN M. DETTELBACH
United States Attorney

By: Ann C. Rowland
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