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CLEVELAND OHIO

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

UNITED STATES OF AMERICA,	)	INDICTMENT
Plaintiff,	)	1 : 15 CR 112
v.	)	CASE NO.
	)	Title 18, Sections 287, 641, and 1028A(a)(1), United States Code
MICHELLE DEVINE,	)	JUDGE POLSTER
Defendant.	)	

The Grand Jury charges:

GENERAL ALLEGATIONS

At all times relevant to this Indictment:

1. Defendant MICHELLE DEVINE ("DEVINE") resided in the Northern District of Ohio, Eastern Division.

2. A prepaid debit card was a card linked to an account at a financial institution, which could be used to receive deposits electronically, similar to a traditional bank account, and to make purchases and cash withdrawals, similar to a traditional bank debit card.

3. United States Internal Revenue Service ("IRS") procedures allowed a taxpayer to request payment of a refund electronically by direct deposit, including deposits to prepaid debit cards.

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

5. DEVINE held herself out to be a tax preparer and offered to prepare tax returns for family members, friends, and others through a system of referrals. These individuals gave personal information to DEVINE so that DEVINE could prepare the tax returns. DEVINE also obtained means of identification of other individuals without their knowledge or consent.

6. DEVINE used the personal information and means of identification received from these various individuals (collectively, "the claimants") to prepare and electronically file false, fictitious, and fraudulent tax returns in the claimants' names. Many of the claimants earned little or no money. DEVINE falsified wage income, federal income tax withholdings, dependents and dependency-related exemptions, and tax credit information to obtain income tax returns to which neither she nor a third party was entitled. Many of the false, fictitious, and fraudulent personal income tax returns filed by DEVINE shared common characteristics.

7. DEVINE did not list herself as a tax preparer on any of the false, fictitious, and fraudulent returns that she filed in the claimants' names.

8. DEVINE requested that some of the refunds be paid by direct deposit into her bank accounts and bank accounts controlled by others who in turn transferred the funds to DEVINE. DEVINE converted said funds to her own use.

COUNTS 1 – 19

The Grand Jury further charges:

9. The allegations of paragraphs 1 through 8 of this Indictment are re-alleged and incorporated by reference as if fully set forth herein.

10. On or about the dates listed below, in the Northern District of Ohio, Eastern Division, the defendant, MICHELLE DEVINE, knowing that the claims were false, fictitious, and fraudulent in that the named individuals were not entitled to the refunds that were being requested, made and presented and caused to be made and presented to the Internal Revenue Service, an agency of the United States Department of the Treasury, U.S. Individual Income Tax Returns, Forms 1040 and 1040A, requesting a total of approximately $83,372.00, in tax refunds, to which neither she nor the claimant was entitled, as set forth below:

Count	Tax Period	Approximate Date of Filing	Initials of Purported Taxpayer	Approximate Amount of False Refund Claimed
1	2010	01/17/2011	K.G.	$4,428.00
2	2010	01/17/2011	B.H.	$4,332.00
3	2010	01/17/2011	Tiara H.	$4,902.00
4	2010	01/20/2011	E.Y.	$7,969.00
5	2010	01/24/2011	T.W.	$5,041.00
6	2010	01/26/2011	R.G.	$1,020.00
7	2010	03/07/2011	T.C.	$4,302.00
8	2010	03/29/2011	Terrance H.	$7,244.00
9	2010	04/21/2011	T.L.	$5,219.00
10	2010	07/06/2011	L.S.	$857.00
11	2011	01/16/2012	E.B.	$5,004.00
12	2011	01/17/2012	T.C.	$4,294.00
13	2011	01/17/2012	T.L.	$5,002.00
14	2011	01/17/2012	S.S.	$1,462.00
15	2011	01/18/2012	D.S.	$5,258.00
16	2011	01/18/2012	E.Y.	$7,585.00
17	2011	02/01/2012	G.R.	$1,987.00
18	2011	02/14/2012	T.G.	$5,009.00
19	2011	05/14/2012	T.W.	$2,457.00

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

COUNTS 20 – 23

The Grand Jury further charges:

11. The allegations of paragraphs 1 through 8 of this Indictment are re-alleged and incorporated by reference as if fully set forth herein.

12. On or about the dates listed below, in the Northern District of Ohio, Eastern Division, the defendant, MICHELLE DEVINE, did willfully and knowingly embezzle, steal, purloin, and convert to her use tax return refunds, said refunds being money and property of the United States and a department and agency thereof, namely, funds issued by the Internal Revenue Service, an agency of the United States Department of the Treasury, in excess of $1,000.00, as set forth below:

Count	Tax Period	Approximate Date of Filing	Initials of Purported Taxpayer	Approximate Amount of False Refund Claimed
20	2010	05/03/2011	J.L.	$5,277.00
21	2010	05/18/2011	O.P.	$5,340.00
22	2011	01/24/2012	K.S.	$5,031.00
23	2011	05/29/2012	L.S.	$3,094.00

All in violation of Title 18, United States Code, Section 641.

COUNT 24

The Grand Jury further charges:

13. The allegations of paragraphs 1 through 8 of this Indictment are re-alleged and incorporated by reference as if fully set forth herein.

14. Between on or about May 3, 2011, and on or about May 29, 2012, in the Northern District of Ohio, Eastern Division, the defendant, MICHELLE DEVINE, during and in relation to felony violations of Title 18, United States Code, Section 641 (Theft of Government Funds), knowingly transferred, possessed, and used without lawful authority a means of identification of J.L., O.P., L.S., and K.S. (real persons whose identities are known to the Grand Jury), knowing

that said means of identification belonged to one or more other persons, all in violation of Title 18, United States Code, Section 1028A(a)(1).

A TRUE BILL.

Original document - Signatures on file with the Clerk of Courts, pursuant to the E-Government Act of 2002.