

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA**

UNITED STATES OF AMERICA

V.

LYDIA D. ROBERTS

*

CRIMINAL NO.

*

SECTION

*

VIOLATION: 26 U.S.C. 7206(2)

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* * *

FACTUAL BASIS

Should this matter proceed to trial, both the government and the defendant, **LYDIA D. ROBERTS**, do hereby stipulate and agree that the following facts set forth a sufficient factual basis for the crime to which the defendant is pleading guilty and that the government would prove the following beyond a reasonable doubt at trial:

That the defendant, **LYDIA D. ROBERTS**, was a resident of New Orleans, Louisiana, within the Eastern District of New Orleans in 2006. The government would establish that **LYDIA D. ROBERTS**, was employed by H&R Block and was in the business of preparing Federal Income tax returns for her customers for nearly 15 years.

Testimony would show that **ROBERTS** prepared taxes for individuals located throughout

the Eastern District of Louisiana and elsewhere. One of these returns was fraudulently prepared and filed with the Internal Revenue Service (IRS), an agency of the United States Department of Treasury, and received by the IRS on or about March 12, 2007. **ROBERTS** personally prepared and filed for another person (B.L.), a false tax return in order to receive a tax refund from the government. Testimony from witnesses would show that this particular tax return was fraudulent, in that **ROBERTS** decided to knowingly place a false dependent, as well as inflated income onto the return, in order to obtain a refund for the client.

Additionally, **ROBERTS** provided B.L. with fraudulent Schedule C income on this same 2006 return, knowing that B.L. was unemployed for the 2006 tax year and that the listed business was fraudulent. By manipulating the income, as well as placing a qualifying dependent onto the Schedule C, this return qualified for the Earned Income Tax Credit (EITC). The EITC is a refundable tax credit for low-income, working taxpayers and the amount of the credit is based on income, filing status and number of qualifying children, if any. The falsely inflated income, along with the dependent information, and the credit from the EITC, made this fraudulent return eligible for the tax refund. The fraudulent entries were material in that they ultimately caused the Internal Revenue Service to rely on the information contained within the return and to issue a refund that was calculated using that information. Special Agents from the Internal Revenue Service would also testify that the following return was knowingly and fraudulently prepared by **ROBERTS**:

Count	Internal Revenue Service Document Locator Number	Date Received	Refund Year	False Claim
1	76221071063147	March 12, 2007	2006	\$1,549

Further, the government would present evidence that show that B.L.'s 2006 Federal Income Tax Return was in fact filed with the IRS. The government would present evidence to establish that the defendant's actions in preparing this inaccurate return resulted in a loss of \$1,509.00 to the United States.

The purported taxpayer would also testify that the information on the above return was false. The above information comes from an investigation conducted by Special Agents of the Internal Revenue Service, a review of various tax and banking records, interviews conducted during the investigation, records subpoenaed by a federal grand jury, face to face transactions with **ROBERTS** and an undercover Internal Revenue Service agent, and from the admissions of the defendant, **ROBERTS**.

LYDIA D. ROBERTS DATE
Defendant

JON MAESTRI DATE

CHRISTIAN WEILER DATE
Attorney for Defendant

