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CLERK U.S. DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA
BY _____ DEPUTY CLERK *BT*

BENJAMIN B. WAGNER
United States Attorney
SHELLEY D. WEGER
Assistant United States Attorney
501 I Street, Suite 10-100
Sacramento, CA 95814
Telephone: (916) 554-2700
Facsimile: (916) 554-2900

Attorneys for Plaintiff
United States of America

IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

2:16 - CR - 0010 MCE

UNITED STATES OF AMERICA,

CASE NO. - -

Plaintiff,

18 U.S.C. § 286 – Conspiracy to Submit False
Claims; 18 U.S.C. § 287 – False, Fictitious, or
Fraudulent Claims (15 counts)

v.

DENNA CHAMBERS,
aka DENNA RICE, AND
STARSHEKA MIXON,

Defendants.

INDICTMENT

COUNT ONE: [18 U.S.C. § 287 – False, Fictitious or Fraudulent Claims]

The Grand Jury further charges: T H A T

STARSHEKA MIXON

defendant herein, on or about January 17, 2011, in the State and Eastern District of California and elsewhere, knowingly made and presented, and caused to be made and presented, to the Internal Revenue Service, an agency of the United States Department of Treasury, a claim upon and against the United States in the form of a fraudulent tax return for herself for the 2010 tax year that fraudulently claimed an income tax refund in the amount of \$7,386.00, based on failing to report income, and

1 claiming credits that were not due, which she then and there knew to be materially false, fictitious, and
2 fraudulent, in violation of Title 18, United States Code, Sections 2 and 287.

3 COUNT TWO: [18 U.S.C. § 286 – Conspiracy to Submit False Claims]

4 The Grand Jury charges:

5 DENNA CHAMBERS,
6 AKA DENNA RICE, and
7 STARSHEKA MIXON

8 defendants herein, as follows:

9 I. INTRODUCTION

10 At all relevant times to this Indictment:

11 1. The United States Department of Treasury, Internal Revenue Service (IRS) was an
12 agency of the United States responsible for administering and enforcing the tax laws of the United
13 States, processing income tax returns, and collecting taxes owed to the United States.

14 II. THE CONSPIRACY

15 2. Between in or about January 2011, and continuing through in or about June 2013, in the
16 State and Eastern District of California and elsewhere, defendants DENNA CHAMBERS, aka DENNA
17 RICE, STARSHEKA MIXON, and others known and unknown to the Grand Jury, did agree, combine,
18 and conspire to defraud the United States by obtaining and aiding to obtain the payment and allowance
19 of false, fictitious, and fraudulent claims on behalf of themselves and others by submitting false claims
20 for income tax refunds to the United States Department of Treasury through the Internal Revenue
21 Service.

22 III. MANNER AND MEANS

23 In order to carry out the offense, defendants DENNA CHAMBERS and STARSHEKA MIXON
24 employed the following manner and means:

25 3. Defendants DENNA CHAMBERS and STARSHEKA MIXON working with others
26 known and unknown to the Grand Jury, obtained the names, social security numbers, and other personal
27 identifying information (collectively "PII") of other individuals for the purpose of using such
28 information to prepare and file false, fictitious, and fraudulent federal income tax returns. In at least

1 some instances, the information and PII was obtained without the other individual's knowledge and or
2 consent.

3 4. Defendants DENNA CHAMBERS and STARSHEKA MIXON used the information and
4 PII to complete or assist in the completion of federal income tax returns in the names of other persons.
5 In many cases, the defendants used the online tax preparation service TaxSlayer.com in order to
6 complete and file the returns.

7 5. Defendants DENNA CHAMBERS and STARSHEKA MIXON filed and caused to be
8 filed the federal income tax returns with the Internal Revenue Service via transmission over the Internet
9 for tax years 2010, 2011 and 2012. In at least some instances, the returns were prepared and filed
10 without the purported taxpayer's knowledge or consent.

11 6. For some of the returns, tax preparation fees were paid to TaxSlayer.com from a debit
12 card ending in number 5012, which is associated with a bank account that was opened in the name of a
13 third party, but that STARSHEKA MIXON used and controlled.

14 7. Some of the returns were filed electronically from IP addresses registered to DENNA
15 CHAMBERS' residential address in Fairfield, California.

16 8. The federal tax returns that the defendants submitted and caused to be submitted to the
17 IRS contained false and fraudulent representations, including but not limited to: false statements
18 regarding income earned, false statements about the persons' dependents, false statements about the
19 persons' occupations, false statements about tax credits owed, and false addresses and telephone
20 numbers.

21 9. It was further part of the conspiracy that when the returns were filed, the defendants
22 directed the refunds to be issued in various ways, including but not limited to, hard copy check and
23 direct or electronic deposit onto prepaid debit cards or accounts linked to prepaid debit cards. In many
24 instances, the prepaid debit cards or debit card accounts were registered to addresses belonging to or
25 controlled by CHAMBERS, MIXON, or others that they knew.

26 10. As part of the conspiracy, defendants CHAMBERS and MIXON filed and caused to be
27 filed approximately 178 false, fictitious, and fraudulent federal income tax returns with the IRS.

28 11. Based upon the false, fictitious, and fraudulent federal income tax returns, the IRS issued

1 refunds totaling approximately \$501,295.00, and prevented approximately \$404,318.00 in additional
2 fraudulent refunds from being issued.

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

4 COUNTS THREE THROUGH SIXTEEN: [18 U.S.C. § 287 – False, Fictitious, or Fraudulent Claims]

5 The Grand Jury further charges: T H A T

6 DENNA CHAMBERS,
7 AKA DENNA RICE, and
8 STARSHEKA MIXON

9 defendants herein, on or about the dates set forth below, in the State and Eastern District of California
10 and elsewhere, knowingly made and presented, and caused to be made and presented, to the Internal
11 Revenue Service, an agency of the United States Department of Treasury, claims upon and against the
12 United States in the form of fraudulent tax returns for payment of refunds of taxes in the names of the
13 victims and for the tax years set forth below, and in the amounts set forth below, based on income that
14 was not earned, and credits that were not due, which the defendants then and there knew to be materially
15 false, fictitious, and fraudulent:


Count	Filing Date	Claimed Refund Amount	Tax Year	Individual on Return
3	February 17, 2011	\$7,386	2010	Victim 1
4	January 6, 2012	\$4,094	2011	Victim 1
5	January 11, 2013	\$5,043	2012	Victim 1
6	January 6, 2012	\$4,094	2011	Victim 2
7	January 31, 2013	\$2,851	2012	Victim 2
8	January 26, 2013	\$4,492	2012	Victim 3
9	February 11, 2013	\$2,870	2012	Victim 4
10	February 22, 2013	\$5,049	2012	Victim 5
11	January 24, 2013	\$5,034	2012	Victim 6
12	March 25, 2013	\$1,906	2012	Victim 7
13	April 1, 2013	\$1,803	2012	Victim 8
14	April 29, 2013	\$1,816	2012	Victim 9

15	May 28, 2013	\$5,063	2012	Victim 10
16	June 2, 2013	\$4,213	2012	Victim 11

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

A TRUE BILL.

/s/ Signature on file w/AUS/
FOREPERSON



BENJAMIN B. WAGNER
United States Attorney

No. -----

2:16 - CR - 0010 MCE

11

UNITED STATES DISTRICT COURT

Eastern District of California

Criminal Division

THE UNITED STATES OF AMERICA

vs.

**DENNA CHAMBERS aka DENNA RICE
STARSHEKA MIXON**

INDICTMENT

VIOLATION(S): 18 U.S.C. § 286 – Conspiracy to Submit False Claims; 18 U.S.C. § 287 – False, Fictitious or Fraudulent Claims (15 Counts)

A true bill,

/s/ Signature on file w/AUSA

Foreman.

Filed in open court this 14th day

of JANUARY, A.D. 20 16

Clerk.

Bail, \$ -----

NO BAIL WARRANT

as to both defendants

[Handwritten Signature]

United States v. CHAMBERS and MIXON
Penalties for Indictment

Defendants

Denna CHAMBERS
Starsheka MIXON

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COUNT 1: **STARSHEKA MIXON**

VIOLATION: 18 U.S.C. § 287 – False Claims

PENALTIES: Up to 5 years in prison
 Fine of up to \$250,000
 Supervised release up to 3 years

SPECIAL ASSESSMENT: \$100

COUNT 2: **ALL DEFENDANTS**

VIOLATION: 18 U.S.C. § 286 - Conspiracy to File False Claims

PENALTIES: Up to 10 years in prison; or
 Fine of up to \$250,000; or both fine and imprisonment
 Supervised release up to 3 years

SPECIAL ASSESSMENT: \$100 (mandatory on each count)

COUNTS 3-16: **ALL DEFENDANTS**

VIOLATION: 18 U.S.C. § 287 – False Claims

PENALTIES: Up to 5 years in prison
 Fine of up to \$250,000
 Supervised release up to 3 years

SPECIAL ASSESSMENT: \$100 (mandatory on each count)

FORFEITURE ALLEGATION: **NONE**