

FILED

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION

2016 FEB -4 PM 4:39
CLERK, U.S. DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE, FLORIDA

UNITED STATES OF AMERICA

v.

CARMEL LINOT

CASE NO. 3:16-cr-18-J-39JRK
Ct. 1: 18 U.S.C. § 371
Cts. 2 – 5: 18 U.S.C. § 641
Cts. 6 – 9: 18 U.S.C. §§ 1028A and 2
Forfeiture: 18 U.S.C. § 981(a)(1)(C)
28 U.S.C. § 2461(c)

INDICTMENT

The Grand Jury charges:

COUNT ONE

(Conspiracy to Commit Theft of Government Funds)

A. Introduction

At times material to this Indictment:

1. CARMEL LINOT, the defendant herein, was a resident of Duval County, Florida, in the Middle District of Florida.
2. The Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury responsible for administering and enforcing the tax laws of the United States, and collecting taxes owed to the United States. The IRS was also responsible for issuing refunds of U.S. currency to taxpayers who were entitled to refunds based on an overpayment of taxes and/or tax credits in connection with the tax returns filed by taxpayers.

B. The Conspiracy

3. Beginning on a date unknown, but no later than in or around January 2011 and continuing through in or around June 2012, at Duval County, in the Middle District of Florida, and elsewhere,

CARMEL LINOT,

the defendant herein, did knowingly and willfully combine, conspire, confederate and agree with others, known and unknown to the grand jury, to commit offense against the United States, specifically to steal, purloin and convert property of the United States, specifically, U.S. currency, in an amount in excess of \$1,000, in violation of Title 18, United States Code, Section 641.

C. Manner and Means

4. It was part of the manner and means of the conspiracy that a co-conspirator would and did access the personal identifying information ("PII") of various persons from a computer database and then furnish the PII to the defendant.

5. It was part of the conspiracy that the defendant would and did use PII from juveniles which was obtained from a computer database in Palm Beach County, Florida.

6. It was further part of the conspiracy that the defendant would and did use the PII to prepare false and fraudulent tax returns and that the defendant

would and did electronically file or assist in filing those tax returns with the IRS using computers with various Internet Protocol (IP) addresses.

7. It was further part of the conspiracy that the defendant would and did open bank accounts for the purpose of receiving IRS refunds from the Treasury Department which were issued on the false and fraudulent tax returns which were filed using other persons' PII without their knowledge or consent.

8. It was further part of the conspiracy that the defendant would withdraw funds from bank accounts representing the U.S. currency he had conspired to steal from the IRS.

9. It was further part of the conspiracy that the defendant would and did participate in filing approximately 1800 false and fraudulent tax returns claiming refunds totaling over \$2.5 million and which resulted in losses to the IRS of more than \$1.3 million.

D. Overt Acts

10. In furtherance of the conspiracy, and to effect the objects thereof, the following overt acts, among others, were committed in the Middle District of Florida, and elsewhere:

a. On or about February 14, 2011, in Palm Beach County, Florida, the defendant opened an account at TD Bank, the last 4 digits of which were 8194.

b. On or about March 16, 2011, the defendant deposited or caused to be deposited a check in the amount of \$999.10 into the TD Bank

account ending in 8194, via an ATM machine in Palm Beach County. This check represented proceeds of an income tax refund issued by the IRS based on a false and fraudulent tax return filed electronically in the name of A.N.

c. On or about March 16, 2011, the defendant deposited or caused to be deposited a check in the amount of \$994.10 into the TD Bank account ending in 8194, via an ATM machine in Palm Beach County. The check represented proceeds of an income tax refund issued by the IRS based on a false and fraudulent tax return filed electronically in the name of T.D.

d. On or about March 29, 2011, in Duval County, Florida, the defendant opened bank accounts at SunTrust bank, the last 4 digits of which were 6930 and 1441.

e. On or about June 3, 2011, the defendant caused an IRS refund of \$1,143 to be electronically deposited into his account at SunTrust ending in 1441. The refund was based on false and fraudulent tax return that had been filed electronically in the name of A.J.

f. On or about June 3, 2011, the defendant caused an IRS refund of \$1,143 to be electronically deposited into his account at SunTrust ending in 1441. The refund was based on false and fraudulent tax return that had been filed electronically in the name of E.A.

g. On or about April 16, 2012, the defendant opened a bank account at Bank of America, the last four digits of which were 0669.

h. On or about May 16, 2012, the defendant caused an IRS refund of \$1,367 to be deposited electronically into his account at Bank of America ending in the numbers 0669.

i. On or about June 22, 2012, the defendant caused an IRS refund of \$1,450 to be electronically deposited into his account at Bank of America ending in 0669.

j. In or around July 2011, the defendant was issued IP address 71.203.134.155 when he registered with Comcast for internet service at his residence at an apartment on Collins Road, in Jacksonville, Florida.

All in violation of Title 18, United States Code, Section 371.

COUNTS TWO THROUGH FIVE
(Theft of Government Property in Excess of \$1,000)

A. Introduction

11. The United States re-alleges paragraphs 1-9 of the Indictment, as set forth above.

B. The Charges

12. On or about the dates listed below, at Duval County, Florida, in the Middle District of Florida, and elsewhere,

CARMEL LINOT,

the defendant herein, did knowingly and willfully steal, embezzle, purloin and convert to his own use, or the use of another, more than \$1,000 in U.S. currency, in

the specific amounts set forth below, property of the Internal Revenue Service, Department of Treasury, an agency or department of the United States, with the intent to deprive the Internal Revenue Service, Department of Treasury of the use and benefit of said United States currency:

Counts	Date Deposited	Account No.	Name on IRS 1040	Amount
2	05/31/2012	BOA XXXXXXXX0669	W.O.	\$1,449
3	05/31/2012	BOA XXXXXXXX0669	E.N.	\$1,449
4	06/20/2012	BOA XXXXXXXX0669	J.C.	\$1,450
5	06/20/2012	BOA XXXXXXXX0669	B.C	\$1,450

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

COUNTS SIXTHROUGH NINE
(Aggravated Identity Theft)

On or about the dates set forth below, at Duval County, Florida, in the Middle District of Florida, and elsewhere,

CARMEL LINOT,

the defendant herein, did knowingly use, without lawful authority, a means of identification of another person, specifically the names and Social Security numbers of the persons listed below, during and in relation to a felony enumerated in Title 18, United States Code, Section 1028A(c), specifically, theft of government property in excess of \$1,000, as set forth in Counts Two through Five, above, in that the defendant used and caused to be used the identities in order to file false

and fraudulent tax returns with the Internal Revenue Service, which resulted losses to the Internal Revenue Service, Department of Treasury:

Counts	Date Filed	Account No.	Name on IRS 1040	Amount
6	05/09/2012	BOA XXXXXXXX0669	W.O.	\$1,449
7	05/09/2012	BOA XXXXXXXX0669	E.N.	\$1,449
8	06/04/2012	BOA XXXXXXXX0669	J.C.	\$1,450
9	06/04/2012	BOA XXXXXXXX0669	B.C	\$1,450

All in violation of Title 18, United States Code, Sections 1028A and 2.

FORFEITURE

1. The allegations contained in Counts One through Five of this Indictment are incorporated by reference for the purpose of alleging forfeitures pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c).


2. Upon conviction of a conspiracy to violate section 641, in violation of Title 18, United States Code, Section 371, the defendant, CARMEL LINOT, shall forfeit to the United States of America, pursuant to Title 18, United States Code, Section 981(a)(1)(C), any property, real or personal, which constitutes or is derived from proceeds traceable to said violation.

3. If any of the property described above, 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,

the United States of America shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c).

A TRUE BILL,



Foreperson


A. LEE BENTLEY, III
United States Attorney

By:



Dale R. Campion
Assistant United States Attorney

By:



Mac D. Heavener, III
Assistant United States Attorney
Deputy Chief, Jacksonville Division

UNITED STATES DISTRICT COURT
Middle District of Florida
Jacksonville Division

THE UNITED STATES OF AMERICA

vs.

CARMEL LINOT

INDICTMENT

Violations:

Ct: 1: 18 U.S.C. § 371
Cts. 2 – 5: 18 U.S.C. § 641
Cts. 6 – 9: 18 U.S.C. §§ 1028A

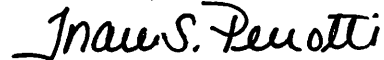
A true bill,



Foreperson

Filed in open court this 4th day

Of February, 2016.



Clerk

Bail \$ _____
