

AO 91 (Rev. 11/11) Criminal Complaint

FILED
U.S. DISTRICT COURT
DISTRICT OF NEW MEXICO

UNITED STATES DISTRICT COURT

for the

District of New Mexico

2015 JUN -1 PM 5:48 *BW*

CLERK-LAS CRUCES

United States of America
v.
MARIA L. CENICEROS
ARMANDO GUTIERREZ-TORRES

Case No. 15-MJ-1912

Defendant(s)

CRIMINAL COMPLAINT

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date(s) of Nov. 1, 2014 through May 29, 2015 in the county of Dona Ana in the
District of New Mexico, the defendant(s) violated:

| <i>Code Section</i> | <i>Offense Description</i> |
|--|---|
| 18 U.S.C. Sections 641, 1028A, and 371 | Defendants agreed with others known and unknown to commit a crime against the United States, that is Defendants agreed with others to embezzle, steal, or convert money or other property belonging to the United States having a value of more than \$1,000, and in relation to that felony violation, knowingly possess or use without lawful authority, a means of identification of another person. |

This criminal complaint is based on these facts:

See Attached Affidavit

Continued on the attached sheet.


Complainant's signature
Gregory Hand, Special Agent, IRS-CI
Printed name and title

Sworn to before me and signed in my presence.

Date: 6/1/15


Judge's signature
Lourdes A. Martinez, US Magistrate Court Judge
Printed name and title

City and state: Las Cruces, New Mexico

AFFIDAVIT IN SUPPORT OF CRIMINAL COMPLAINT

I, Gregory Hand, being duly sworn, hereby declare and say the following:

1. I am a Special Agent of the United States Department of Treasury, Internal Revenue Service – Criminal Investigation (IRS-CI) and have been so employed since January 2004. As a Special Agent of IRS-CI, I have conducted investigations involving violations of 18 U.S.C. §§ 1956 and 1957 (Laundering of Monetary Instruments), 26 U.S.C. §§ 7201 and 7206 (violations of the Internal Revenue Code), and 31 U.S.C. § 5324 (violations of the Bank Secrecy Act).
2. During my employment with IRS-CI, I have conducted investigations that involve individuals who conducted tax evasion, materially misstated items on their personal income tax returns or business returns, and prepared false returns in order to defraud the government and receive large amounts of illegal proceeds from fraudulently obtained refund checks. I have been assigned to various multi-agency financial task force operations responsible for financial investigations of individuals who derive substantial income from narcotics trafficking, importation of counterfeit goods, and the smuggling or harboring of illegal aliens. I have assisted and participated in these types of investigations with the Drug Enforcement Administration (DEA), Homeland Security Investigations (HSI), and the United States Attorney's Office (USAO).
3. My formal education includes a Master's Degrees in Accountancy, a Bachelor's Degree in Accountancy, and a Bachelor's Degree in Business Administration with an emphasis in Finance.
4. The information in this affidavit is based on personal knowledge and from evidence specifically discussed herein. The information contained in this affidavit is submitted for the purpose of demonstrating probable cause to obtain a criminal complaint and arrest warrant against Maria L. Cenicerros and Armando Gutierrez-Telles for Conspiracy to commit Theft of Government Property and Aggravated

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Identity Theft, in violation of Title 18 United States Code Sections 641, 1028A, and 371.

5. Because this affidavit is being submitted for the limited purpose of demonstrating probable cause for a criminal complaint, it does not contain all the information known to me and/or other law enforcement officers involved in the case.
6. Maria L. Cenicerros (Cenicerros) is employed at the Dona Ana County Clerk's Office, in Las Cruces, New Mexico, as a Document Technician. On or about May 11, 2015, Cenicerros approached a co-worker, RJ Hernandez (Hernandez), and asked him if he was interested in making extra money by cashing fraudulently obtained United States Treasury refund checks. Hernandez agreed and then promptly reported his conversation with Cenicerros to the Dona Ana County Sheriff's Office. Dona Ana County Sheriff's Office Detective Ken Roberts was assigned to the investigation. Detective Roberts directed Hernandez to talk with Cenicerros's about the scheme in an effort to collect evidence against her.
7. In a subsequent conversation between Cenicerros and Hernandez, Cenicerros told Hernandez that she knows people who transport refund checks, derived from tax returns in names of stolen identities, from the Republic of Mexico to Dallas, Texas. Cenicerros told Hernandez that the checks are transported to Dallas, Texas because it is easy to cash the refund checks there without scrutiny or suspicion. Cenicerros did not elaborate on that point.
8. Cenicerros told Hernandez that if Hernandez helped her cash the refund checks, she would share her commission with him. Cenicerros told Hernandez that her commission was 25% of the refunds cashed. Cenicerros told Hernandez that she would give Hernandez 15% and she would keep the remaining 10%. Under the direction of law enforcement, Hernandez told Cenicerros that he would cash the check and then told her that the bank required a sworn affidavit to cash the checks. Cenicerros provided Hernandez with the names on three refund checks, and Hernandez drafted three separate affidavits with a signature block in the names of

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the three refund check holders. When Hernandez presented the drafted affidavits to Cenicerros, she signed the signature blocks of the affidavits and signed the back of the checks in the names of the refund check holders. Hernandez witnessed Cenicerros forge the signatures on the three affidavits. Cenicerros then left and when she returned the affidavits were notarized. Cenicerros then gave the checks and affidavits to Hernandez so that Hernandez could cash the checks.

9. Under the direction of law enforcement, Hernandez told Cenicerros that his financial institution would cash the checks but required a holding period between seven and ten days so that law-enforcement would have sufficient time to plan a controlled delivery of the cashed refund checks from Hernandez to Cenicerros.
10. In a subsequent conversation, Cenicerros told Hernandez that an individual known to her as Pilo (later identified as Armando Gutierrez-Torres (Gutierrez)), was located in Delicias, Mexico, but travelled to Juarez to deliver refund checks and collect the currency from cashed refund checks.
11. Copies of the three refund checks provided by Cenicerros to Hernandez were provided to me and I was able to analyze them. The refund checks were for the amounts of \$4,892, \$1,996.22, and \$5,075.51 for a total of \$11,963.73. The three addresses used to receive the refund checks are the same addresses frequently used in a Stolen Identity Refund Fraud (SIRF) case in El Paso, Texas.
12. One of the main tax return preparers identified in the El Paso SIRF case has been identified as Elizabeth Garcia De Nieto (Garcia). Garcia was arrested in January 2015 and indicted in the Western District of Texas on February 18, 2015 (Case No. 3:15-CR-00229-PRM). Garcia prepared fraudulent tax returns in Delicias, Mexico and was apprehended when crossing into the United States of America from the Republic of Mexico. As more fully set forth below, Gutierrez has ties to Garcia and admitted to conspiring with Garcia's sister (Edith Garcia) in connection with this scheme.

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13. On May 29, 2015, Detective Roberts and I set up an undercover meeting between Cenicerros and Hernandez. Under the direction of law-enforcement, Hernandez was to provide Cenicerros with \$10,170, which purported to be a result of cashing the refund checks, less Hernandez's share. In the days prior to the meeting, Cenicerros told Hernandez that Gutierrez was going to travel from the Republic of Mexico to the United States in order to retrieve his share of the cash. Detective Roberts and I set up an operation to locate and apprehend Cenicerros and Gutierrez after Hernandez gave Cenicerros the money.
14. Hernandez paid Cenicerros the \$10,170 and agents surveilled Gutierrez meet with Cenicerros at her residence. When both Cenicerros and Gutierrez departed Cenicerros's residence in separate vehicles, law-enforcement arrested them both.
15. Cenicerros and Gutierrez agreed to speak with law-enforcement officers. Each of them admitted their role in the SIRF scheme. Cenicerros admitted that the refund checks were in the names of people whose identities had been stolen, but did not admit that she stole those identities. Cenicerros did admit to accessing the voter registration database via her work computer to obtain the names, birthdates, and social security numbers of persons to provide to Gutierrez. I have probable cause to believe those names were going to be used on fraudulent federal tax returns in order to obtain refund checks.
16. Pursuant to a State of New Mexico Search Warrant, law-enforcement located eight loose pages of notebook paper in the dresser of the master bedroom of Cenicerros's home. These notebook pages corroborate Cenicerros's statement in that they contain the handwritten names, social security numbers, and birthdates of 111 people. Some pages also had handwritten page numbers. Eight pages were found in total, but the page numbering was sporadic, which indicates there are missing pages. Although only eight pages were found, the highest page number was thirty-two, suggesting that Cenicerros wrote down the names, social security numbers, and dates of birth of far more than 111 people.

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17. When confronted with the eight pages, Cenicerros stated that she had been accessing voter registration information while at work. Cenicerros stated that she would arrive at work early before any of her co-workers arrived and access the voter registration information. She stated that she was not able to print from the voter registration system, so she handwrote the names, social security numbers, and dates of birth of the identities onto the notebook paper. All pages that had dates on them were from the year 1995. Cenicerros admitted that they, referring to Gutierrez and the people Gutierrez works for in Mexico, wanted identities from people born in 1995. Cenicerros admitted to querying the voter registration system by date, which populated all registered voters in Dona Ana County born in 1995. Cenicerros stated she then wrote the results onto notebook paper. Cenicerros said it took months to compile the list because she had to be very careful and could only write down a few identities daily.
18. A public source database query was performed on nine social security numbers contained on Cenicerros's hand-written pages and all nine belong to real individuals.
19. Cenicerros stated that Gutierrez asked her for the identities and that she started collecting them in November or December 2014. I have probable cause to believe those names were going to be used on fraudulent federal tax returns in order to obtain refund checks.
20. Cenicerros also stated that Gutierrez would cross into the United States from Mexico and drop letters into U.S. Postal Service mailboxes. Cenicerros stated that Gutierrez would drive to mailboxes located in El Paso, Anthony, and Canutillo and drop off mail. On one occasion, Cenicerros agreed to mail Gutierrez's envelopes for him. Gutierrez asked her to drive to different cities and place the mailings in mailboxes in each city. Cenicerros had a stack of approximately 10 envelopes and noticed one of them had the words Internal Revenue Service on the envelope, suggesting that the envelopes contained the fraudulent federal tax returns.

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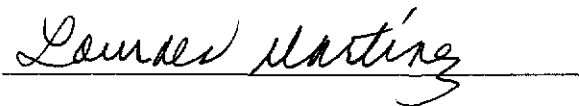
21. Gutierrez cooperated with law enforcement and admitted to providing checks to Cenicerros in order to have them cashed. Gutierrez also stated that he works for Edith Garcia. Gutierrez stated that he was to receive a percentage of the tax refunds and provide the remainder to Edith Garcia. Gutierrez also admitted that Edith Garcia asked him to assist her with bailing out her sister, Elizabeth Garcia, out of jail, where she is currently being detained in El Paso, Texas.
22. Gutierrez also stated that he mailed fraudulent federal tax returns to the IRS three times during the past year.



Gregory Hand
Special Agent
Internal Revenue Service
Criminal Investigation Division

Subscribed and sworn to before me

This 1 day of ^{June}~~May~~, 2015



LOURDES A. MARTINEZ
UNITED STATES MAGISTRATE JUDGE

