

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF RHODE ISLAND

FILED

UNITED STATES OF AMERICA
v.
LEON F. TEJADA,
Defendant.

2015 NOV -9 A 10: 4
Criminal Case No. CR 15

1105

U.S. DISTRICT COURT
DISTRICT OF RHODE ISLAND

In violation of 26 U.S.C § 7206(2) and 18
U.S.C. §1343.

INFORMATION

The United States Attorney charges that:

INTRODUCTION

At all times relevant to this Information:

1. The Internal Revenue Service ("IRS") is a constituent agency of the United States Treasury responsible for administering and enforcing the tax laws of the United States and collecting the taxes owed to the Treasury of the United States by its citizens.
2. LEON F. TEJADA was a Rhode Island resident, businessman, and the principal officer of ElCentro Muliservicios, LLC ("ElCentro") a Rhode Island, LLC which provided income tax services for various clients ("Tejada Tax Clients").
3. For the tax years 2009, 2010, 2011, and 2012, defendant LEON F. TEJADA, knowingly and willfully created and filed false income tax returns on behalf of his clients both with and without his clients' permission. The defendant created and falsified, among other things, the number of client dependents, false tax credits, false exemptions, false expenses and false deductions.

COUNT I

(Preparing False Income Tax Returns)

4. The allegations contained in paragraphs 1 through 3 above are incorporated by reference.

5. From in or about the tax years 2009, 2010, 2011, and 2012, in the District of Rhode Island, the defendant, LEON F. TEJADA, a resident of Providence, Rhode Island, and elsewhere, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of U.S. Individual Income Tax Returns, Forms 1040, either individual or joint, which were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue law to claim deductions for items and in amounts that the defendant then and there knew the taxpayers were not entitled to claim, and that the deductions in the aggregate resulted in a total loss to the United States of America of an amount greater than \$50,000.00,

All in violation of 26 U.S.C. § 7206(2).

COUNTS II-V

(Wire Fraud)

Object and Scheme to Defraud

6. The allegations contained in paragraphs 1 through 5 above are incorporated by reference.

7. From in or about January 2009, and continuing until in or about December 2013, the exact dates being unknown to the United States Attorney, within the District

of Rhode Island and elsewhere, the defendant, LEON F. TEJADA, knowingly and willfully devised and intended to devise a scheme and artifice to defraud and for obtaining money owned and belonging to various Tejada Tax Clients, to which he was not entitled, by means of false and fraudulent pretenses, representations, and promises.

Manner and Means

8. It was part of the scheme to defraud that defendant, LEON F. TEJADA, without the authority or the consent of the Tejada Tax Clients, diverted his clients' income tax refunds, causing them to be sent by the IRS through a bank clearing house process known as Refund Anticipation Loans ("RAL's") and processed through Santa Barbara Tax Products Group, LLC ("Santa Barbara"). It was also part of the scheme that the defendant would, without authority, deposit money obtained from Santa Barbara and belonging to his clients into his own bank account for his personal and exclusive use.

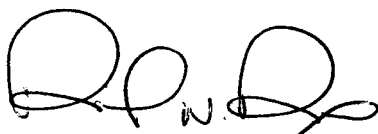
The Execution of the Scheme

9. On or about the dates set forth below, in the District of Rhode Island and elsewhere, the defendant, LEON F. TEJADA, for the purpose of executing the aforementioned scheme and artifice to defraud and for obtaining money, knowingly transmitted and caused to be transmitted by means of wire communication in interstate and foreign commerce, writings, signs, signals, pictures and sounds as set forth below and representing an income tax return filed with the IRS as described below:

COUNT	DATE (on or about)	NAME AND AMOUNT OF REFUND CLAIMED
2	February 19, 2010	J.C. and M.A.F. in the amount of \$7,015.00.
3	February 16, 2011	A.M. in the amount of \$4,082.00.
4	February 18, 2012	A.I. in the amount of \$4,059.00.
5	February 18, 2013	D.M. in the amount of \$2,791.00.

All in violation of 18 U.S.C. § 1343.

PETER F. NERONHA
United States Attorney



RICHARD W. ROSE
Assistant U.S. Attorney



ADI GOLDSTEIN
Assistant U.S. Attorney
Criminal Division Chief

Dated: 11-9-2015

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION IN U.S. DISTRICT COURT

BY: INFORMATION INDICTMENT COMPLAINT

CASE NO. _____

Matter Sealed: Juvenile Other than Juvenile
 Pre-Indictment Plea Superseding Defendant Added
 Indictment Charges/Counts Added
 Information

USA vs.
 Defendant: Leon F. Tejada

Name of District Court, and/or Judge/Magistrate Location (City)
 UNITED STATES DISTRICT COURT RHODE ISLAND
 DISTRICT OF RHODE ISLAND Divisional Office

Name and Office of Person Furnishing Information on THIS FORM: PETER F. NERONHA
 U.S. Atty Other U.S. Agency
 Phone No. (401) 709-5043
 Name of Asst. U.S. Attorney (if assigned): RICHARD W. ROSE

REDACTED

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)
Internal Revenue Service

- person is awaiting trial in another Federal or State Court (give name of court)
- this person/proceeding transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District
- this is a reprosecution of charges previously dismissed which were dismissed on motion of:
 U.S. Atty Defense
- this prosecution relates to a pending case involving this same defendant. (Notice of Related Case must still be filed with the Clerk.)
- prior proceedings or appearance(s) before U.S. Magistrate Judge regarding this defendant were recorded under

SHOW DOCKET NO.

MAG. JUDGE CASE NO.

Place of offense: RHODE ISLAND County

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Social S

DEFENDANT

Issue: Warrant Summons

Location Status:

Arrest Date _____ or Date Transferred to Federal Custody _____

- Currently in Federal Custody
- Currently in State Custody
- Writ Required
- Currently on bond
- Fugitive

Defense Counsel (if any): Joseph Voccola/Thomas F. Connors

- FPD CJA RET'D
- Appointed on Target Letter

This report amends AO 257 previously submitted

OFFENSE CHARGED - U.S.C. CITATION - STATUTORY MAXIMUM PENALTIES - ADDITIONAL INFORMATION OR COMMENTS

Total # of Counts 5

Set	Title & Section/Offense Level (Petty = 1 / Misdemeanor = 3 / Felony = 4)	Description of Offense Charged	Felony/Misd.
1	26 U.S.C. § 7206(2)	Preparing False Income Tax Returns	<input checked="" type="checkbox"/> Felony <input type="checkbox"/> Misdemeanor
Max	Penalty: 3 yrs imprisonment; \$100,000 fine; 3	yrs S/R; cost of prosecution; & \$100 assessment.	<input checked="" type="checkbox"/> Felony <input type="checkbox"/> Misdemeanor
2-5	18 U.S.C. § 1343	Wire Fraud	<input checked="" type="checkbox"/> Felony <input type="checkbox"/> Misdemeanor
Max	Penalty for each count: 20 yrs imprisonment;	\$250,000 fine; 3 yrs S/R; & \$100 assessment.	<input checked="" type="checkbox"/> Felony <input type="checkbox"/> Misdemeanor
		Trial Days: 4	<input checked="" type="checkbox"/> Felony <input type="checkbox"/> Misdemeanor