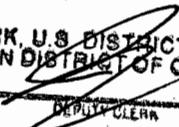


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**FILED**

**MAR 30 2017**

CLERK, U.S. DISTRICT COURT  
EASTERN DISTRICT OF CALIFORNIA  
BY  CLERK

8 IN THE UNITED STATES DISTRICT COURT  
9 EASTERN DISTRICT OF CALIFORNIA

10 UNITED STATES OF AMERICA,  
11  
Plaintiff,  
12  
v.  
13  
PAMELA PRINGLE,  
14  
Defendant.  
15

CASE NO. 17 CR 00083 DAD BAM

VIOLATIONS: 26 U.S.C. § 7214(a)(5) – Making an Opportunity for a Person to Defraud the United States (Four Counts); 26 U.S.C. § 7206(1) – Making and Subscribing a False Return (Three Counts).

16  
17 INDICTMENT

18 **I. INTRODUCTION**

19 At all times relevant to this indictment:

- 20 1. Defendant was a resident of Fresno County, California, and an employee of the Internal
- 21 Revenue Service (“IRS”) in Fresno, located within the State and Eastern District of California.
- 22 2. Defendant was employed by the IRS in Fresno, California from 2000 to 2015 in various
- 23 positions, including as a Contact Representative. As a Contact Representative, the defendant was
- 24 responsible for responding to taxpayers’ inquiries regarding tax filings, and making adjustments to the
- 25 taxpayers’ accounts.
- 26 3. The IRS is an agency of the United States, responsible for collecting tax revenues and
- 27 evaluating Federal Income Tax Returns (FITR’s).
- 28

1 4. Between January of 2011 and April of 2011, within the State and Eastern District of  
2 California, the defendant created opportunities for individuals to defraud the United States. To wit: she  
3 offered to increase individuals' tax refunds (or offset their tax liabilities) by preparing and filing those  
4 individuals' federal income tax returns with claims for false deductions, such as: false child care  
5 expenses and false expenses listed in Schedule A of the federal tax income forms.

6 5. Defendant had access to the personal identifying information (such as social security  
7 numbers) of the purported child care providers she fraudulently identified in the FITR, because the  
8 purported child care providers were herself or her children.

9 6. Furthermore, defendant made and subscribed FITR's for herself that she did not believe  
10 to be true and correct as to every material matter, including claimed deductions for her purported  
11 photography business.

12 7. On or about September 21, 2009, the IRS informed the defendant that her photography  
13 work was not an activity engaged in for profit, was considered a hobby for tax reporting purposes, and  
14 therefore, claimed business expenses for the defendant's photography work were not allowed as a  
15 deductible expense.

16 8. In December 2011, defendant ceded and agreed with the IRS's determination that the  
17 claimed business expenses for her photography work were not deductible expenses.

18 9. Despite being informed of the IRS' position on her photographic work and expenses,  
19 PRINGLE filed FITRs for tax years 2009, 2010, 2011, and 2012 which claimed unauthorized and  
20 excessive business expenses related to her photography activity.

21 10. As a result of PRINGLE's false and fraudulent FITRs, PRINGLE claimed and received  
22 tax deductions and credits to which she was not authorized.

23  
24 **COUNT ONE:** [26 U.S.C. § 7214(a)(5) – Making an Opportunity for a Person to Defraud the United  
25 States]

26 The Grand Jury charges:

27 PAMELA PRINGLE,  
28 defendant herein, as follows:

1 11. The Grand Jury realleges and incorporates by reference the allegations set forth in  
2 Paragraphs 1 through 10 of this indictment.

3 12. On or about January 21, 2011, with an offense date of April 18, 2011, within the State  
4 and Eastern District of California, the defendant, an employee of the United States (the Internal Revenue  
5 Service) knowingly made and caused to be filed a fraudulent return and statement, a U.S. Individual  
6 Income Tax Return, Form 1040, either individual or joint, for the taxpayer J.G. and calendar year 2010.  
7 The return was false and fraudulent as to material matters, in that it represented that taxpayer J.G. was  
8 entitled under the provisions of the Internal Revenue laws to claim deduction for \$6,000 of child care  
9 expenses. In fact, as defendant knew, J.G. did not incur such child care expenses and was not entitled to  
10 claim a deduction in the claimed amount. All in violation of Title 26, United States Code, Section  
11 7214(a)(5).

12  
13 **COUNT TWO:** [26 U.S.C. § 7214(a)(5) – Making an Opportunity for a Person to Defraud the United  
14 States]

15 The Grand Jury further charges:

16 PAMELA PRINGLE,  
17 defendant herein, as follows:

18 13. The Grand Jury realleges and incorporates by reference the allegations set forth in  
19 Paragraphs 1 through 10 of this indictment.

20 14. On or about March 12, 2011, with an offense date of April 18, 2011, within the State and  
21 Eastern District of California, the defendant, an employee of the United States (the Internal Revenue  
22 Service) knowingly made and caused to be filed a fraudulent return and statement, a U.S. Individual  
23 Income Tax Return, Form 1040, either individual or joint, for the taxpayers K.H. and J.H. and calendar  
24 year 2010. The return was false and fraudulent as to material matters, in that it represented that  
25 taxpayers K.H. and J.H. were entitled under the provisions of the Internal Revenue laws to claim  
26 deduction for \$4,500 of child care expenses. In fact, as defendant knew, K.H. and J.H. did not incur  
27 such child care expenses and were not entitled to claim a deduction in the claimed amount. All in  
28 violation of Title 26, United States Code, Section 7214(a)(5).

1 **COUNT THREE:** [26 U.S.C. § 7214(a)(5) – Making an Opportunity for a Person to Defraud the United  
2 States]

3 The Grand Jury further charges:

4 PAMELA PRINGLE,  
defendant herein, as follows:

5 15. The Grand Jury realleges and incorporates by reference the allegations set forth in  
6 Paragraphs 1 through 10 of this indictment.

7 16. On or about January 30, 2011, with an offense date of April 18, 2011, within the State  
8 and Eastern District of California, the defendant, an employee of the United States (the Internal Revenue  
9 Service) knowingly made and caused to be filed a fraudulent return and statement, a U.S. Individual  
10 Income Tax Return, Form 1040, either individual or joint, for the taxpayer M.S. and calendar year 2010.  
11 The return was false and fraudulent as to material matters, in that it represented that taxpayer M.S. was  
12 entitled under the provisions of the Internal Revenue laws to claim deductions for tax preparation fees,  
13 medical expenses, and other Schedule A deductions. In fact, as defendant knew, M.S. did not incur such  
14 expenses and was not entitled to claim a deduction in the claimed amount. All in violation of Title 26,  
15 United States Code, Section 7214(a)(5).

16  
17 **COUNT FOUR:** [26 U.S.C. § 7214(a)(5) – Making an Opportunity for a Person to Defraud the United  
18 States]

19 The Grand Jury further charges:

20 PAMELA PRINGLE,  
defendant herein, as follows:

21 17. The Grand Jury realleges and incorporates by reference the allegations set forth in  
22 Paragraphs 1 through 10 of this indictment.

23 18. On or about April 15, 2011, within the State and Eastern District of California, the  
24 defendant, an employee of the United States (the Internal Revenue Service) knowingly made and caused  
25 to be filed a fraudulent return and statement, a U.S. Individual Income Tax Return, Form 1040, either  
26 individual or joint, for the taxpayers J.S. and calendar year 2010. The return was false and fraudulent as  
27 to material matters, in that it represented that taxpayer J.S. was entitled under the provisions of the  
28 Internal Revenue laws to claim deduction for \$6,000 of child care expenses. In fact, as defendant knew,

1 J.S. did not incur such child care expenses and was not entitled to claim a deduction in the claimed  
2 amount. All in violation of Title 26, United States Code, Section 7214(a)(5).

3  
4 **COUNT FIVE:** [Title 26, United States Code, Section 7206(1) – Making and Subscribing a False  
5 Return]

6 The Grand Jury further charges:

7 PAMELA PRINGLE,

8 defendant herein, as follows:

9 19. The Grand Jury realleges and incorporates by reference the allegations set forth in  
10 Paragraphs 1 through 10 of this indictment.

11 20. On or about January 14, 2011, in the Eastern District of California, PRINGLE willfully  
12 made and subscribed a 2010 U.S. Individual Income Tax Return 1040, which was verified by a written  
13 declaration that it was made under the penalties of perjury and which PRINGLE did not believe to be  
14 true and correct as to every material matter. In that 2010 U.S. Individual Income Tax Return 1040,  
15 defendant claimed approximately \$39,507 in expenses for her photography activities on her Schedule C,  
16 and only \$1,250 in gross receipts, whereas, as she then and there knew, she had not incurred such  
17 expenses, and was not authorized to claim such expenses. All in violation of Title 26, United States  
18 Code, Section 7206(1).

19  
20 **COUNT SIX:** [Title 26, United States Code, Section 7206(1) – Making and Subscribing a False Return]

21 The Grand Jury further charges:

22 PAMELA PRINGLE,

23 defendant herein, as follows:

24 21. The Grand Jury realleges and incorporates by reference the allegations set forth in  
25 Paragraphs 1 through 10 of this indictment.

26 22. On or about January 17, 2012, in the Eastern District of California, PRINGLE willfully  
27 made and subscribed a 2011 U.S. Individual Income Tax Return 1040, which was verified by a written  
28 declaration that it was made under the penalties of perjury and which PRINGLE did not believe to be

1 true and correct as to every material matter. In that 2011 U.S. Individual Income Tax Return 1040,  
2 defendant claimed approximately \$11,692 in expenses for her photography activities on her Schedule C,  
3 and no gross income, whereas, as she then and there knew, she had not incurred such expenses, and was  
4 not authorized to claim such expenses. All in violation of Title 26, United States Code, Section 7206(1).

5  
6 **COUNT SEVEN:** [Title 26, United States Code, Section 7206(1) – Making and Subscribing a False  
7 Return]

8 The Grand Jury further charges:

9 PAMELA PRINGLE,

10 defendant herein, as follows:

11 23. The Grand Jury realleges and incorporates by reference the allegations set forth in  
12 Paragraphs 1 through 10 of this indictment.

13 24. On or about February 11, 2013, in the Eastern District of California, PRINGLE did  
14 willfully made and subscribed a 2012 U.S. Individual Income Tax Return 1040, which was verified by a  
15 written declaration that it was made under the penalties of perjury and which PRINGLE did not believe  
16 to be true and correct as to every material matter. In that 2012 U.S. Individual Income Tax Return 1040,  
17 defendant claimed approximately \$28,933 in expenses for her photography activities on her Schedule C,  
18 and only \$650 in gross receipts, whereas, as she then and there knew, she had not incurred such  
19 expenses, and was not authorized to claim such expenses. All in violation of Title 26, United States  
20 Code, Section 7206(1).

21  
22 A TRUE BILL.

23 **/s/ Signature on file w/AUSA**

24 \_\_\_\_\_  
FOREPERSON

24 PHILIP A. TALBERT  
United States Attorney

25 BY:

26 **KIRK E. SHERRIFF**  
\_\_\_\_\_  
27 KIRK E. SHERRIFF  
Assistant United States Attorney  
28 Chief, Fresno Office