

July 16, 2020  
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**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

David J. Bradley, Clerk of Court

**UNITED STATES OF AMERICA** )  
 )  
 v. )  
 )  
**JOI LIN HUNT and** )  
**RITA ROGERS,** )  
 **Defendants** )

**CRIMINAL NO. 4:20-cr-307**

**INDICTMENT**

**The Grand Jury charges:**

**COUNT ONE**  
**(Conspiracy, 18 U.S.C. § 371)**

**I. Introduction-Defendants and Entities**

1. Defendant **Joi Lin Hunt** (“**Hunt**”) was a resident in the Houston, TX area. She was a co-owner of **Caliente Xpress Tax Service LLC**, with defendant **Rita Rogers** (“**Rogers**”), an income tax preparation corporation located in Houston, Texas. **Hunt** obtained a bachelor’s degree, and two law degrees. She also completed Colbert Ball Tax preparation classes. **Hunt** and **Rogers** were tax return preparers. Additionally, **Hunt** previously owned a tax preparation business in Houston, TX.

2. Defendant **Rogers**, was a resident of Houston, TX, and she was co-owner of **Caliente Xpress Tax Service LLC** with **Hunt**. She attended an H&R Block tax preparation course, and she received training in a Drake Tax Return Preparation Software course.

3. **Caliente Xpress Tax Service LLC** (“**Caliente**”), was located in Southwest Houston, TX. The business was formed in 2014. **Caliente** was owned by **Hunt** and **Rogers** and they employed approximately twelve (12) individuals, at various times, to aid customers in preparing their income tax returns.

4. **The Internal Revenue Service** (“**IRS**”) was an agency of the United States Department of the Treasury, and its duties were to assess and collect federal taxes, and to issue refunds, where appropriate, based upon submitted tax returns.

## **II. The Manner and Means of The Conspiracy**

The manner and means by which the conspiracy was sought to be accomplished in the Southern District and elsewhere, included among others, the following:

5. The conspiracy essentially consisted of **Hunt** and **Rogers** preparing false tax forms 1040 that reported fictitious expenses and overinflated business expenses on Schedule C, Profit and Loss from Business, unbeknownst to the client for whom the tax return was prepared.

6. It was further part of the conspiracy that the defendants would and did prepare tax returns at **Caliente's** tax office for tax years 2013, 2014, 2015, and 2016. Approximately 2,613 tax returns were prepared, ninety-eight (98) percent received refunds, for an approximate total of \$13,545,747.

7. It was further part of the conspiracy that the defendants would and did claim Schedule C Business expenses in 1,733 (approximately 66%) tax returns for tax years 2013, 2014, 2015, and 2016 for clients who did not actually incur such business expenses.

8. It was further part of the conspiracy that defendant **Hunt** would and did transmit the vast majority of the tax returns to the IRS using Electronic Filing Identification Numbers (EFIN), XXX307 and XXX911.

9. It was further part of the conspiracy that the defendants would and did charge client taxpayers tax return preparation fees for tax years 2013, 2014, 2015, and 2016 between \$300.00 and \$600.00 per return. The clients would pay their tax preparation fees from their refunds. The return preparer fees were automatically withdrawn from the client taxpayer refund and deposited into a Wells Fargo bank account that both **Hunt** and **Rogers** exercised signatory authority.

### III. The Overt Acts of The Conspiracy

10. In furtherance of the conspiracy, and to affect the objects thereof, the following overt acts were committed in the Southern District of Texas and elsewhere:

- (1) In or about January 2014, **Hunt** and **Rogers** began filing tax returns through **Caliente Xpress Tax Service**, located in Houston, Texas.
- (2) On or about February 21, 2017, **Hunt** and **Rogers** prepared a false 2016 Form 1040 tax return for an Undercover IRS Special Agent (“UCA”) that was transmitted to the IRS by **Hunt**, using EFIN XXX307, which was assigned to **Hunt**.
- (3) On or about February 21, 2017, the UCA met with **Rogers** during the preparation of the UCA’s tax return. After preparing a correct tax return, which reported a tax due to the IRS, **Rogers** then prepared another return claiming false expenses in a Schedule C, with **Hunt’s** assistance, which showed a refund of \$776.00.
- (4) On or about March 26, 2016 B.G. and F.G. received a letter informing them that they were being audited by IRS for the tax year 2013 concerning business expense of Schedule C of the tax return. **Rogers**

directed B.G. to create a false mileage log that supported the previously reported business miles.

- (5) In or about November/December 2016 C.S. received an IRS letter informing that an audit of her 2014 tax return was being conducted. C.S. contacted **Rogers** to ask about the letter. **Rogers** told Smith that it was due to the business and mileage that **Rogers** put on the tax return. C.S. told **Rogers** that she didn't have a business and that **Rogers** can't just make up numbers, and **Rogers** said, "I told you I can get you a refund." C.S. told **Rogers** that C.S. would not be able to explain it to the IRS, and **Rogers** said, "I don't know what to tell you."
- (6) Between January 2015 and May 2017, return preparer fees earned by **Hunt** and **Rogers** were automatically withdrawn from the client taxpayer refund and deposited into a Wells Fargo bank account that they both exercised signatory authority.

#### **IV. Execution of the Conspiracy**

11. From in or about January 1, 2014, the exact date being unknown to the Grand Jury, and continuing up to and including the date of this indictment, in the Southern District of Texas and elsewhere,

**JOI LIN HUNT  
AND  
RITA ROGERS**

defendants herein, did unlawfully, voluntarily, intentionally, and knowingly conspire, combine, confederate, and agree together and with each other and with others individuals both known and unknown to the Grand Jury to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful Governmental functions of the Internal Revenue Service of the Treasury Department in the ascertainment, computation, assessment, and collection of the revenue, to wit, to violate Title 26, United States Code, Section 7206(2).

In violation of Title 18 United States Code, Section 371.

**COUNTS TWO THROUGH EIGHT**  
**(Aiding and Assisting in Preparation and Filing of False Income  
Tax Returns- 26 U.S.C. § 7206 (2))**

On or about the dates set forth below, in the Houston division of the Southern District of Texas and elsewhere, aiding and abetting others and being aided and abetted by others,

**JOI LIN HUNT**

defendant, did to willfully aid and assist in, and procure, counsel, and advise, the preparation of and presentation to the Internal Revenue Service of U.S. Individual Income Tax Returns, IRS forms 1040, either individual or joint, for the taxpayers and calendar years listed below, 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 laws to claim the following items in the amounts listed

below, whereas, as the defendants then and there well knew and believed, the taxpayers were not entitled to claim such items in the amounts claimed:

<u>Count</u>	<u>Taxpayer</u>	<u>Tax Year</u>	<u>Date Filed</u>	<u>Claimed Items</u>	<u>Amount</u>
2	A. Torres	2015	02/19/16	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$21,465)
3	D. Perez	2015	02/10/16	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$23,835)
4	D. Perez	2016	02/10/17	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$13,703)
5	S. Carrizales	2016	02/24/17	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$39,887)
6	S. Sampson	2016	02/12/17	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$12,840)
7	B. Carrillo	2016	02/18/17	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12	(\$25,375)

<u>Count</u>	<u>Taxpayer</u>	<u>Tax Year</u>	<u>Date Filed</u>	<u>Claimed Items</u>	<u>Amount</u>
				Business Income or (Loss)	
8	M. Delgado	2016	02/08/17	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$3,852)

**COUNTS NINE THROUGH THIRTY-TWO**  
**(Aiding and Assisting in Preparation and Filing of False Income Tax Returns- 26 U.S.C. § 7206 (2))**

On or about the dates set forth below, in the Houston division of the Southern District of Texas and elsewhere, aiding and abetting others and being aided and abetted by others,

**RITA ROGERS**

defendant, did to willfully aid and assist in, and procure, counsel, and advise, the preparation of and presentation to the Internal Revenue Service of U.S. Individual Income Tax Returns, IRS forms 1040, either individual or joint, for the taxpayers and calendar years listed below, 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 laws to claim the following items in the amounts listed below, whereas, as the defendants then and there well knew and believed, the taxpayers were not entitled to claim such items in the amounts claimed:



<u>Count</u>	<u>Taxpayer</u>	<u>Tax Year</u>	<u>Date Filed</u>	<u>Claimed Items</u>	<u>Amount</u>
9	A. Garcia	2013	02/03/14	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$23,262)
10	A. Garcia	2014	02/01/15	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$26,938)
11	A. Garcia	2015	02/04/16	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$31,714)
12	A. Garcia	2016	02/01/17	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$18,765)
13	A. Torres	2016	02/08/17	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$23,714)
14	C. Smith	2013	02/01/14	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$17,704)

<u>Count</u>	<u>Taxpayer</u>	<u>Tax Year</u>	<u>Date Filed</u>	<u>Claimed Items</u>	<u>Amount</u>
15	C. Smith	2014	01/24/15	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$20,144)
16	C. Smith	2015	02/11/16	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$25,376)
17	D. Perez	2013	02/10/14	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$19,364)
18	D. Perez	2014	02/07/15	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$18,292)
19	S. Carrizales	2013	02/03/14	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$8,409)
20	S. Carrizales	2014	02/11/15	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$39,965)

<u>Count</u>	<u>Taxpayer</u>	<u>Tax Year</u>	<u>Date Filed</u>	<u>Claimed Items</u>	<u>Amount</u>
21	S. Carrizales	2015	02/24/16	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$42,619)
22	S. Sampson	2013	02/15/14	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$13,275)
23	S. Sampson	2014	02/21/15	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$21,365)
24	S. Sampson	2015	03/01/16	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$23,674)
25	A. Santos	2015	02/12/16	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$51,058)
26	A. Santos	2016	03/01/17	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$29,630)

<b><u>Count</u></b>	<b><u>Taxpayer</u></b>	<b><u>Tax Year</u></b>	<b><u>Date Filed</u></b>	<b><u>Claimed Items</u></b>	<b><u>Amount</u></b>
27	H. Khatem	2013	02/10/14	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$18,331)
28	H. Khatem	2014	03/08/15	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$16,010)
29	H. Khatem	2015	04/11/16	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$25,283)
30	B.J. Carrillo	2013	04/01/14	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$17,577)
31	B.J. Carrillo	2014	01/26/15	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$24,483)
32	B.J. Carrillo	2015	02/09/16	Profit or Loss from Business, Schedule C, Line 31; Form 1040 Line 12 Business Income or (Loss)	(\$29,312)

In violation of Title 26, United States Code, Section 7206(2).

A TRUE BILL:

**original signature on file**

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Foreperson of Grand Jury

RYAN K. PATRICK  
UNITED STATES ATTORNEY

*Quincy L. Ollison*  
Quincy L. Ollison  
Assistant United States Attorney