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**IN THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN AND FOR THE COUNTY OF MARICOPA**

STATE OF ARIZONA,

Plaintiff,

v.

ROBERTO EZEQUIEL DE LA O (001),

Defendant.

Case No:

85 SGJ 336

INDICTMENT

CHARGING VIOLATIONS OF:

**COUNTS 1, 5, 9: FRAUDULENT
SCHEMES AND ARTIFICES**, a Class 2
Felony, in violation of A.R.S. §13-2310

**COUNTS 2, 3, 4, 6, 7, 8, 10, 11, 12:
PREPARING A FALSE RETURN**, a Class
5 Felony, in violation of A.R.S. §42-
1127(B)(2)

**COUNTS 13, 14: TAKING THE
IDENTITY OF ANOTHER**, a Class 4
Felony, in violation of A.R.S. §13-2008

**COUNT 15: FAILURE TO FILE TAX
RETURN**, a Class 5 Felony, in violation of
A.R.S. §42-1127(B)(4)

The Arizona State Grand Jury accuses **ROBERTO EZEQUIEL DE LA O (001)**, charging on this 13th day of November, 2019, that in or from Maricopa County, Arizona:

COUNT 1

FRAUDULENT SCHEMES AND ARTIFICES

On or between February 12, 2015, and December 8, 2015, **ROBERTO EZEQUIEL DE LA O (001)**, pursuant to a scheme or artifice to defraud, knowingly obtained any benefit by means of false or fraudulent pretenses, representations, promises or material omissions in violation of A.R.S. §§ 13-2310, 13-2310(C), 13-2301, 13-301, 13-302, 13-303, 13-304, 13-701, 13-702, 13-703, and 13-801.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)**, knowingly prepared Arizona State Resident Personal Income Tax Returns for tax year 2014 with falsified W-2 or 1099-Miscellaneous attached reflecting fraudulent income tax withholding.

COUNT 2

PREPARING FALSE RETURN

On or about October 15, 2015, **ROBERTO EZEQUIEL DE LA O (001)**, knowingly prepared, presented or aided, procured or advised in preparing or presenting any return, affidavit, claim or other document which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the taxpayer authorized or required to present the return, affidavit, claim or document, in violation of A.R.S. §42-1127(B)(2), 42-1101.01, 13-301, 13-302, 13-303, 13-304, 13-701, 13-702, 13-703, and 13-801.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)** knowingly prepared, presented an amended 2014 tax return which is fraudulent or false.

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COUNT 3

PREPARING FALSE RETURN

On or about April 23, 2015, **ROBERTO EZEQUIEL DE LA O (001)**, knowingly prepared, presented or aided, procured or advised in preparing or presenting any return, affidavit, claim or other document which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the taxpayer authorized or required to present the return, affidavit, claim or document, in violation of A.R.S. §42-1127(B)(2), 42-1101.01, 13-301, 13-302, 13-303, 13-304, 13-701, 13-702, 13-703, and 13-801.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)** prepared the 2014 tax return of [REDACTED] which contained a fraudulent Form 1099 Miscellaneous.

COUNT 4

PREPARING FALSE RETURN

On or about December 8, 2015, **ROBERTO EZEQUIEL DE LA O (001)**, knowingly prepared, presented or aided, procured or advised in preparing or presenting any return, affidavit, claim or other document which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the taxpayer authorized or required to present the return, affidavit, claim or document, in violation of A.R.S. §42-1127(B)(2), 42-1101.01, 13-301, 13-302, 13-303, 13-304, 13-701, 13-702, 13-703, and 13-801.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)** prepared the 2014 tax return of [REDACTED] which contained a fraudulent Form 1099-Miscellaneous.

COUNT 5

FRAUDULENT SCHEMES AND ARTIFICES

On or between January 8, 2016, and April 25, 2016, **ROBERTO EZEQUIEL DE LA O (001)**, pursuant to a scheme or artifice to defraud, knowingly obtained any benefit by means of false or fraudulent pretenses, representations, promises or material omissions in violation of

A.R.S. §§ 13-2310, 13-2310(C), 13-2301, 13-301, 13-302, 13-303, 13-304, 13-701, 13-702, 13-703, and 13-801.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)**, knowingly prepared Arizona State Resident Personal Income Tax Returns for tax year 2015 with falsified Forms 1099-Miscellaneous attached reflecting fraudulent income tax withholding.

COUNT 6

PREPARING FALSE RETURN

On or about April 24, 2016, **ROBERTO EZEQUIEL DE LA O (001)**, knowingly prepared, presented or aided, procured or advised in preparing or presenting any return, affidavit, claim or other document which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the taxpayer authorized or required to present the return, affidavit, claim or document, in violation of A.R.S. §42-1127(B)(2), 42-1101.01, 13-301, 13-302, 13-303, 13-304, 13-701, 13-702, 13-703, and 13-801.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)** prepared the 2015 tax return of [REDACTED] which contained a fraudulent Form 1099-Miscellaneous.

COUNT 7

PREPARING FALSE RETURN

On or about January 10, 2016, **ROBERTO EZEQUIEL DE LA O (001)**, knowingly prepared, presented or aided, procured or advised in preparing or presenting any return, affidavit, claim or other document which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the taxpayer authorized or required to present the return, affidavit, claim or document, in violation of A.R.S. §42-1127(B)(2), 42-1101.01, 13-301, 13-302, 13-303, 13-304, 13-701, 13-702, 13-703, and 13-801.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)** prepared the 2015 tax return of [REDACTED] which contained a fraudulent Form 1099-Miscellaneous.

COUNT 8

PREPARING FALSE RETURN

On or about January 8, 2016, **ROBERTO EZEQUIEL DE LA O (001)**, knowingly prepared, presented or aided, procured or advised in preparing or presenting any return, affidavit, claim or other document which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the taxpayer authorized or required to present the return, affidavit, claim or document, in violation of A.R.S. §42-1127(B)(2), 42-1101.01, 13-301, 13-302, 13-303, 13-304, 13-701, 13-702, 13-703, and 13-801.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)** knowingly prepared, presented an amended 2015 tax return which is fraudulent or false.

COUNT 9

FRAUDULENT SCHEMES AND ARTIFICES

On or between January 27, 2017, and August 22, 2017, **ROBERTO EZEQUIEL DE LA O (001)**, pursuant to a scheme or artifice to defraud, knowingly obtained any benefit by means of false or fraudulent pretenses, representations, promises or material omissions in violation of A.R.S. §§ 13-2310, 13-2310(C), 13-2301, 13-301, 13-302, 13-303, 13-304, 13-701, 13-702, 13-703, and 13-801.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)**, knowingly prepared Arizona State Resident Personal Income Tax Returns for tax year 2016 with falsified Forms W-2 or 1099-Miscellaneous attached reflecting fraudulent income tax withholding.

COUNT 10

PREPARING FALSE RETURN

On or about April 13, 2017, **ROBERTO EZEQUIEL DE LA O (001)**, knowingly prepared, presented or aided, procured or advised in preparing or presenting any return, affidavit, claim or other document which is fraudulent or is false as to any material matter,

whether or not the falsity or fraud is with the knowledge or consent of the taxpayer authorized or required to present the return, affidavit, claim or document, in violation of A.R.S. §42-1127(B)(2), 42-1101.01, 13-301, 13-302, 13-303, 13-304, 13-701, 13-702, 13-703, and 13-801.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)** prepared the 2016 tax return of [REDACTED] which contained a fraudulent Form W-2.

COUNT 11

PREPARING FALSE RETURN

On or about February 2, 2017, **ROBERTO EZEQUIEL DE LA O (001)**, knowingly prepared, presented or aided, procured or advised in preparing or presenting any return, affidavit, claim or other document which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the taxpayer authorized or required to present the return, affidavit, claim or document, in violation of A.R.S. §42-1127(B)(2), 42-1101.01, 13-301, 13-302, 13-303, 13-304, 13-701, 13-702, 13-703, and 13-801.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)** prepared the 2016 tax return of [REDACTED] which contained a fraudulent Form 1099-Miscellaneous.

COUNT 12

PREPARING FALSE RETURN

On or about February 6, 2013, **ROBERTO EZEQUIEL DE LA O (001)**, knowingly prepared, presented or aided, procured or advised in preparing or presenting any return, affidavit, claim or other document which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the taxpayer authorized or required to present the return, affidavit, claim or document, in violation of A.R.S. §42-1127(B)(2), 42-1101.01, 13-701, 13-702, 13-703, and 13-801.

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To Wit: **ROBERTO EZEQUIEL DE LA O (001)** knowingly prepared his Arizona State Resident Personal Income Tax Returns for tax year 2012 with falsified documents attached reflecting fraudulent income tax withholding.

COUNT 13

TAKING THE IDENTITY OF ANOTHER

On or about February 6, 2013, **ROBERTO EZEQUIEL DE LA O (001)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that other person or entity, with the intent to obtain or use the other person's or entity's identity for any unlawful purpose or to cause loss to a person or entity whether or not the person or entity actually suffers any economic loss as a result of the offense, or with the intent to obtain or continue employment in violation of A.R.S. §§13-2008, 13-2001, 13-701, 13-702, 13-703, 13-801 and 13-811.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)** used the name of [REDACTED] [REDACTED] to create a fraudulent W-2.

COUNT 14

TAKING THE IDENTITY OF ANOTHER

On or about February 6, 2013, **ROBERTO EZEQUIEL DE LA O (001)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that other person or entity, with the intent to obtain or use the other person's or entity's identity for any unlawful purpose or to cause loss to a person or entity whether or not the person or entity actually suffers any economic loss as a result of the offense, or with the intent to obtain or continue employment in violation of A.R.S. §§13-2008, 13-2001, 13-701, 13-702, 13-703, 13-801 and 13-811.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)** used the name of [REDACTED] to create a fraudulent W-2.

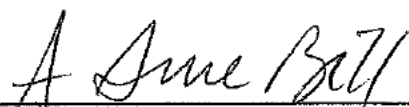
COUNT 15

FAILURE TO FILE PERSONAL INCOME TAX RETURN

On or between April 15, 2018, and about October 15, 2018, **ROBERTO EZEQUIEL DE LA O (001)**, knowingly failed to file a return or supply required information, or falsified or concealed a material fact, document or record, made a false, fictitious or fraudulent statement or representation or made or used a false writing or document knowing it to contain a false, fictitious or fraudulent statement or entry, with intent that the department rely on the false, fictitious or fraudulent statement or entry in determining tax liability under this article, in violation of A.R.S. §42-1127(B)(4), 42-1101.01, 13-701, 13-702, 13-703, and 13-801.

To Wit: **ROBERTO EZEQUIEL DE LA O (001)** failed to file a personal income tax return for tax year 2017.

Pursuant to A.R.S. § 21-425, the State Grand Jurors find that the offenses described above were committed in Maricopa County, Arizona.



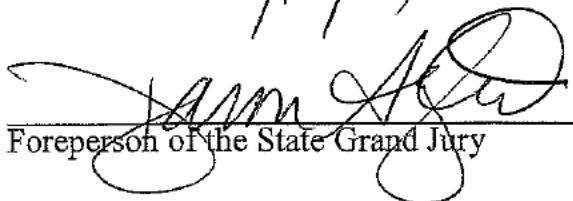
(A "True Bill")

MARK BRNOVICH
ATTORNEY GENERAL
STATE OF ARIZONA



MARY HARRISS
Assistant Attorney General
#8038365

Dated: 11/13/19



Foreperson of the State Grand Jury