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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.

**CONNIE COZZOLINO (001),
(Counts, 1-4, 8, 16-22, 25, 27)**

**RICHARD LUTTRULL (002),
(Counts 1, 2, 5-7, 10, 11, 14, 15)**

**JENNIFER DRZIEWICKI, aka
JENNIFER LOHSS (003),
(Counts 1, 2, 9, 12, 13, 23, 24, 26)**

Defendants.

Case No:

86 SGJ 186

INDICTMENT

CHARGING VIOLATIONS OF:

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

**COUNT 2: ILLEGAL CONTROL OF AN
ENTERPRISE**, a class 3 Felony, in
violation of A.R.S. §13-2312(B)

**COUNTS 3-17, 19- 27: PREPARING A
FALSE RETURN**, a Class 5 Felony, in
violation of A.R.S. §42-1127(B)(2)

COUNT 18: FORGERY, a class 4 Felony,
in violation of A.R.S. §13-2002(A)(1)

The Arizona State Grand Jury accuses, **CONNIE COZZOLINO (001), RICHARD LUTTRULL (002), and JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)** charging on this 24th day of February, 2020 , that in or from Maricopa County, Arizona:

COUNT 1

FRAUDULENT SCHEMES AND ARTIFICES

On or between February 1, 2013 and February 15, 2019, **CONNIE COZZOLINO (001), RICHARD LUTTRULL (002), and JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)**, 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, 13-801 and 13-811.

To Wit: **CONNIE COZZOLINO (001), RICHARD LUTTRULL (002), and JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)**, knowingly prepared Arizona State Resident Personal Income Tax Returns and amended returns that contained fraudulent information.

COUNT 2

ILLEGALLY CONDUCTING AN ENTERPRISE

On or between February 1, 2013 and February 15, 2019, **CONNIE COZZOLINO (001), RICHARD LUTTRULL (002), and JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)**, were employed by or associated with any enterprise and conducted such enterprise's affairs through racketeering or participated directly or indirectly in the conduct of any enterprise that the person knows is being conducted through racketeering in violation of A.R.S. §§ 13-2312(B), 13-2301, 13-301, 13-302, 13-303, 13-304, 13-701, 13-702, 13-703, 13-801 and 13-811.

COUNT 3

PREPARING FALSE RETURN

On or about January 29, 2018, **CONNIE COZZOLINO (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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **CONNIE COZZOLINO (001)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2017 Arizona income tax return of O. Zamora.

COUNT 4

PREPARING FALSE RETURN

On or about January 31, 2019, **CONNIE COZZOLINO (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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **CONNIE COZZOLINO (001)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2018 Arizona income tax return of O. Zamora.

COUNT 5

PREPARING FALSE RETURN

On or about February 3, 2018, **RICHARD LUTTRULL (002)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **RICHARD LUTTRULL (002)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2017 Arizona income tax return of F. & A. Heredia.

COUNT 6

PREPARING FALSE RETURN

On or about February 1, 2019, **RICHARD LUTTRULL (002)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **RICHARD LUTTRULL (002)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2018 Arizona income tax return of F. & A. Heredia.

COUNT 7

PREPARING FALSE RETURN

On or about January 29, 2019, **RICHARD LUTTRULL (002)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **RICHARD LUTTRULL (002)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2018 Arizona income tax return of D. Flores.

COUNT 8

PREPARING FALSE RETURN

On or about April 16, 2016, **CONNIE COZZOLINO (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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **CONNIE COZZOLINO (001)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2015 Arizona income tax return of R. Bojorquez.

COUNT 9

PREPARING FALSE RETURN

On or about January 30, 2017, **JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2016 Arizona income tax return of R. Bojorquez.

COUNT 10

PREPARING FALSE RETURN

On or about February 14, 2018, **RICHARD LUTTRULL (002)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **RICHARD LUTTRULL (002)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2017 Arizona income tax return of R. Bojorquez.

COUNT 11

PREPARING FALSE RETURN

On or about February 8, 2019, **RICHARD LUTTRULL (002)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **RICHARD LUTTRULL (002)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2018 Arizona income tax return of R. Bojorquez.

COUNT 12

PREPARING FALSE RETURN

On or about February 5, 2016, **JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2015 Arizona income tax return of R. Alderman.

COUNT 13

PREPARING FALSE RETURN

On or about January 24, 2017, **JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2016 Arizona income tax return of R. Alderman.

COUNT 14

PREPARING FALSE RETURN

On or about January 29, 2018, **RICHARD LUTTRULL (002)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **RICHARD LUTTRULL (002)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2017 Arizona income tax return of R. Alderman.

COUNT 15

PREPARING FALSE RETURN

On or about January 31, 2019, **RICHARD LUTTRULL (002)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **RICHARD LUTTRULL (002)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2018 Arizona income tax return of R. Alderman.

COUNT 16

PREPARING FALSE RETURN

On or about January 29, 2018, **CONNIE COZZOLINO (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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **CONNIE COZZOLINO (001)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2017 Arizona income tax return of R. Soriano.

COUNT 17

PREPARING FALSE RETURN

On or about April 9, 2019, **CONNIE COZZOLINO (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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **CONNIE COZZOLINO (001)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the amended 2018 Arizona income tax return of D. & C. Adams.

COUNT 18

FORGERY

On or about April 9, 2019, **CONNIE COZZOLINO (001)**, with intent to defraud falsely made, completed or altered a written instrument, in violation of A.R.S. §§ 13-2002(A)(1), 13-2001, 13-301, 13-302, 13-303, 13-304, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **CONNIE COZZOLINO (001)** made, completed or altered a falsified W-2 Statement in support of the amended 2018 Arizona income tax return of D. & C. Adams.

COUNT 19

PREPARING FALSE RETURN

On or about February 15, 2016, **CONNIE COZZOLINO (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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **CONNIE COZZOLINO (001)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2015 Arizona income tax return of J. Rodriguez.

COUNT 20

PREPARING FALSE RETURN

On or about March 1, 2017, **CONNIE COZZOLINO (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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **CONNIE COZZOLINO (001)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2016 Arizona income tax return of J. Rodriguez.

COUNT 21

PREPARING FALSE RETURN

On or about February 1, 2013, **CONNIE COZZOLINO (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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **CONNIE COZZOLINO (001)** knowingly prepared, presented or aided, procured or advised in preparing or presenting an amended 2012 Arizona income tax return of E. Solomon.

COUNT 22

PREPARING FALSE RETURN

On or about April 16, 2014, **CONNIE COZZOLINO (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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **CONNIE COZZOLINO (001)** knowingly prepared, presented or aided, procured or advised in preparing or presenting an amended 2013 Arizona income tax return of E. Solomon.

COUNT 23

PREPARING FALSE RETURN

On or about January 23, 2017, **JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)** knowingly prepared, presented or aided, procured or advised in preparing or presenting an amended 2016 Arizona income tax return of N. Hooker.

COUNT 24

PREPARING FALSE RETURN

On or about March 30, 2017, **JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2016 Arizona income tax return of E. Arenivar.

COUNT 25

PREPARING FALSE RETURN

On or about February 3, 2018, **CONNIE COZZOLINO (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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **CONNIE COZZOLINO (001)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2017 Arizona income tax return of E. Arenivar.

COUNT 26

PREPARING FALSE RETURN

On or about April 4, 2017, **JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)**, 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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

To Wit: **JENNIFER DRZIEWICKI, aka JENNIFER LOHSS (003)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2016 Arizona income tax return of J & M. Chavez.

COUNT 27

PREPARING FALSE RETURN

On or about March 24, 2018, **CONNIE COZZOLINO (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, 13-305, 13-306, 13-701, 13-702, 13-703, and 13-801.

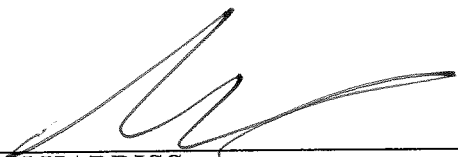
To Wit: **CONNIE COZZOLINO (001)** knowingly prepared, presented or aided, procured or advised in preparing or presenting the 2017 Arizona income tax return of J & M Chavez.

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
#8476791

Dated: 24 Feb 2020


Foreperson of the State Grand Jury