

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,
Plaintiff,

v.

JORGE A. DIAZ-DIAZ,
Defendant.

RECEIVED AND FILED
INDICTMENT
FEB 23 PM 1:43
CRIM. NO. 10-28 (CC) CLERK'S OFFICE
Violations: 18 U.S.C. § 1001(a)(3)
SAN JUAN, P.R.
THREE COUNTS

THE GRAND JURY CHARGES:

INTRODUCTION

At all relevant times to the indictment:

1. The Internal Revenue Service ("IRS") is an agency within the United States Department of Treasury, an executive branch of the Government of the United States.
2. Individuals who wish to represent businesses and individual taxpayers before the IRS must execute and file an IRS Form 2848, Power of Attorney and Declaration of Representative ("Form 2848").
3. Form 2848 contains a section entitled Declaration of Representative, wherein the representatives declare, among other things, that they are duly authorized to represent taxpayers before the IRS.

COUNTS ONE THROUGH THREE

False Statements
18 U.S.C. §1001(a)(3)

On or around the dates set forth below, in the District of Puerto Rico and elsewhere within the jurisdiction of this Court,

JORGE A. DIAZ-DIAZ,

the defendant herein, did willfully and knowingly make and cause to be made, and use and cause to be used, in a matter within the jurisdiction of a department or agency of the United States, a false writing or document, knowing the same to contain a materially false, fictitious, and fraudulent statement, in

particular, submitting to the IRS, a Form 2848 on behalf of the entities and individuals set forth below, wherein the defendant stated in the Declaration of Representative that he was a Certified Public Accountant duly qualified to practice in the jurisdiction of Puerto Rico, well knowing that he was not, in fact, a Certified Public Accountant duly qualified to practice in the jurisdiction of Puerto Rico.

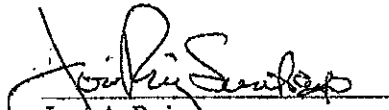
Count	Date	Entity/Individual
ONE	June 1, 2005	C.B.I., Inc.
TWO	January 27, 2006	E.S.I., Inc.
THREE	March 20, 2006	A.R.S.

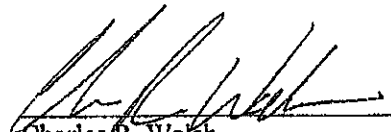
Each count listed above constituting a separate violation of Title 18, United States Code, Section 1001(a)(3).

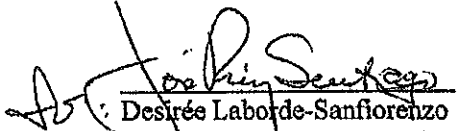
TRUE BILL

FOREPERSON
DATE: 02/03/2010

ROSA EMLIA RODRÍGUEZ-VÉLEZ
United States Attorney


José A. Ruiz
Chief, Criminal Division


Charles R. Walsh
Assistant United States Attorney


Desirée Laborde-Sanfiorenzo
Unit Chief, Criminal Division
White Collar Crimes