

**Department of Justice**  
U.S. Attorney's Office  
Southern District of Florida

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FOR IMMEDIATE RELEASE

Wednesday, January 27, 2016

## **Six Defendants Plead Guilty in Extensive Stolen Identity Tax Refund Fraud Scheme Involving Tens of Thousands of Individuals' Personal Identifying Information**

**Thousands of fraudulent tax returns filed with the IRS claiming tens of millions of dollars in refunds**

Six defendants pled guilty for their participation in an extensive stolen identity tax refund fraud scheme involving tens of thousands of individuals' personal identifying information (PII). The defendants used the PII, including names, dates of birth, and Social Security numbers, to file thousands of fraudulent federal income tax returns with the IRS claiming tens of millions of dollars in refunds.

Wifredo A. Ferrer, United States Attorney for the Southern District of Florida, Kelly R. Jackson, Special Agent in Charge, Internal Revenue Service, Criminal Investigation (IRS-CI), Robert C. Hutchinson, Acting Special Agent in Charge, U.S. Immigration and Customs Enforcement's Homeland Security Investigations (ICE-HSI), Delany De-Leon Colon, Acting Inspector in Charge, U.S. Postal Inspection Service (USPIS), Miami Division, Rafiq Ahmad, Special Agent in Charge, United States Department of Labor, Office of Inspector General, Office of Labor Racketeering and Fraud Investigations Miami Office (DOL-OIG), Carlos A. Canino, Special Agent in Charge, Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF), Miami Field Office, George L. Piro, Special Agent in Charge, Federal Bureau of Investigation (FBI), Miami Field Office, Dexter Williams, Chief, City of Miramar Police Department, Steve Steinberg, Chief, Aventura Police Department, William Hernandez, Chief, North Miami Beach Police Department (NMBPD), and Franklin Adderley, Chief, Fort Lauderdale Police Department, made the announcement.

**Harlan Decoste, a/k/a "Money King," a/k/a "Moneyking\_111,"** 27, **Kerby Luma, a/k/a "Money Makin Kerb,"** 26, **Frantz Decoste, a/k/a "Gripe\_111,"** 21, **Francis Jeudy, a/k/a "Money Makin Rab," a/k/a "Brizzleon111,"** 26, all of Miramar, and **Andy Cherrelus, a/k/a "Risktakers111,"** 24, of Miami, each pled guilty to one count of conspiracy to defraud the government with respect to claims, in violation of Title 18, United States Code, Section 286, one count of conspiracy to possess fifteen or more unauthorized access devices, in violation of Title 18, United States Code, Section 1029(b)(2), one count of possession of fifteen or more unauthorized access devices, in violation of Title 18, United States Code, Section 1029(a)(3), and one count of aggravated identity theft, in violation of Title 18, United States Code, Section 1028A(1)(a). Frantz Decoste and Jeudy also pled guilty to one count of possession of stolen mail, in violation of Title 18, United States Code, Section 1708. **Chad Davis, a/k/a "Chadillac," a/k/a "Chadillac 305,"** 29,

of Miami, pled guilty to one count of possession of fifteen or more unauthorized access devices, in violation of Title 18, United States Code, Section 1029(a)(3).

According to court documents, while officers from the Miramar Police Department were investigating an armed home invasion that occurred at a home occupied by Harlan Decoste, Frantz Decoste, Luma, and Jeudy, in the Silver Falls Subdivision in Miramar, they discovered evidence of narcotics activity within the home. As a result, officers obtained a state court search warrant for the residence.

While officers were searching the home pursuant to the state court warrant, they found evidence of fraud related activity in various bedrooms and common areas, consisting of approximately 500 debit cards issued in other persons' names, one ledger/notebook that contained PII, one ledger/notebook that contained information related to tax returns, five United States income tax refund checks in other persons' names, and various tax return documentation in other persons' names. In addition, the officers seized approximately 10 computers and 3 USB drives. There were also significant amounts of United States currency, jewelry, expensive shoes and clothing, and other valuable items in the home.

Federal Agents obtained a search warrant to review the electronic and other evidence recovered from the residence. A forensic review of those items revealed that the computers contained PII of tens of thousands of individuals. Some of the PII appeared in photographs of computer screens (screenshots) from a medical center. The screenshots each contained approximately twelve patient names, dates of birth, and Social Security numbers. The PII was also contained in rich text document files. Many of the rich text document files contained the PII from the patient screenshots, along with additional user-inputted information such as the victims' true addresses, fictitious addresses associated with tax returns, account numbers, IRS filing personal identification numbers, and refund amounts.

Further analysis revealed that the defendants filed and caused to be filed thousands of fraudulent tax returns claiming tens of millions of dollars associated with the PII recovered from the residence. The defendants provided payment instructions on the tax returns, directing the IRS to transfer the tax refunds to various accounts in other persons' names that the defendants and their co-conspirators controlled. The defendants then withdrew the unlawfully obtained tax proceeds for their personal use and to further the fraud scheme.

The defendants each face a maximum of ten years imprisonment for each of the conspiracy to defraud the government and access device charges, a maximum of five years imprisonment for the conspiracy to possess access devices, a maximum of five years imprisonment for possession of stolen mail, and a mandatory term of two years' imprisonment, consecutive to any other prison term, for the aggravated identity theft charges.

The defendants are scheduled to be sentenced on April 5, 2016, before Judge Dimitrouleas in Fort Lauderdale.

Mr. Ferrer commended the investigative efforts of the IRS-CI, ICE-HSI, USPIS, DOL-OIG, ATF, FBI Miami Cyber Task Force, as well as the Miramar, Aventura, and North Miami Beach Police Departments. The case is being prosecuted by Assistant United States Attorney Brooke Watson.

Related court documents and information may be found on the website of the District Court for the Southern District of Florida at [www.flsd.uscourts.gov](http://www.flsd.uscourts.gov) or on <http://pacer.flsd.uscourts.gov>.