

Exhibit 1: Certified Indictment against SERGIO GIULIANI NITA Returned February 16, 2021

Feb 16, 2021
ANGELA E. NOBLE
CLERK U.S. DIST. CT.
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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
21-20084-CR-SCOLA/GOODMAN
CASE NO. _____

18 U.S.C. § 371
18 U.S.C. § 1349
18 U.S.C. § 1956(h)
18 U.S.C. § 981(a)(1)(C)
18 U.S.C. § 982(a)(1)

UNITED STATES OF AMERICA

vs.

SERGIO GIULIANI NITA,
a/k/a “juliensweiss,”
a/k/a “giulonline,”

Defendant.

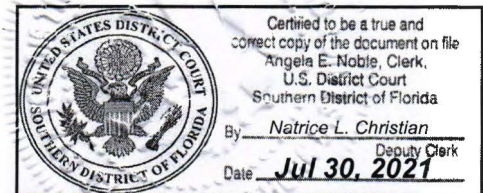
INDICTMENT

The Grand Jury charges that:

GENERAL ALLEGATIONS

At all times relevant to this Indictment:

1. Defendant **SERGIO GIULIANI NITA** was a Romanian national and part-time resident of Belgium.
2. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.
3. The Get Transcript service was a service administered by the IRS, which allowed an individual taxpayer to request and obtain his or her IRS tax information, including tax return transcripts and wage and income information reported to the IRS for a specific tax year.



4. To access the Get Transcript service online, taxpayers provided personal identification information, including their name, social security number, date of birth, address, and taxpayer filing status. Taxpayers also provided an email address to which they had access.

5. A “prepaid debit card” was a card linked to an account at a financial institution, which could be used to receive electronic deposits, and could further be used to make purchases and withdraw funds from the account.

6. Taxpayers who filed their tax returns online could elect to receive their tax refund on a prepaid debit card issued by, among others, Green Dot—a financial services company.

7. Green Dot prepaid debit card accountholders had the option of using a third-party “Bill Pay” service, which allowed accountholders to (a) generate paper checks drawn on the prepaid debit card account and (b) mail the checks to third parties without paying postage.

8. PayPal, a financial services company, facilitated electronic payments between consumers and merchants who transacted business through the Internet and elsewhere.

9. An Internet Protocol (“IP”) address was a unique, numeric address assigned to computers connected to the Internet.

COUNT 1
Conspiracy to Defraud the United States
(18 U.S.C. § 371)

1. Paragraphs 1 through 9 of the General Allegations section of this Indictment are realleged and incorporated by reference as though fully set forth herein.

2. Beginning in or around August 2013, the exact date being unknown to the Grand Jury, and continuing through in or around February 2016, in Miami-Dade, Broward, Palm Beach, and Monroe Counties, in the Southern District of Florida and elsewhere, the defendant,

SERGIO GIULIANI NITA,
a/k/a “juliensweiss,”

a/k/a “giulonline,”

did willfully, that is, with the intent to further the object of the conspiracy, and knowingly, combine, conspire, confederate and agree with other persons known and unknown to the Grand Jury, to defraud the United States by impeding, impairing, obstructing, and defeating, through deceitful and dishonest means, the lawful governmental functions of the Internal Revenue Service in the ascertainment, computation, assessment, and collection of revenue, that is, income taxes.

PURPOSE AND OBJECT OF THE CONSPIRACY

3. It was the purpose and object of the conspiracy for **SERGIO GIULIANI NITA** and his co-conspirators to unjustly enrich themselves by: creating false and fraudulent tax returns using stolen personal identification information; causing these false and fraudulent tax returns to be submitted to the IRS; and directing illicit tax refunds, to which they were not entitled, to be loaded onto prepaid debit cards and transferred to financial accounts they controlled.

MANNER AND MEANS OF THE CONSPIRACY

The manner and means by which **SERGIO GIULIANI NITA** and his co-conspirators sought to accomplish the purpose and object of the conspiracy included, among others, the following:

4. **SERGIO GIULIANI NITA** and his co-conspirators obtained the personal identification information, including names, dates of birth, social security numbers, and addresses, of other persons without their knowledge or authority.

5. In order to obtain these individuals’ tax information, **SERGIO GIULIANI NITA** and his co-conspirators accessed by wire transmission the IRS’s Get Transcript service.

6. **SERGIO GIULIANI NITA** and his co-conspirators further used the personal identification information of these individuals to create prepaid debit card accounts at Green Dot.

7. **SERGIO GIULIANI NITA** and his co-conspirators also used the personal identification information of other persons, without their knowledge or authority, to create sham corporations and corresponding corporate bank accounts at Bank of America, HSBC, and other financial institutions.

8. **SERGIO GIULIANI NITA** and his co-conspirators filed and caused to be filed false and fraudulent federal income tax returns by wire transmission using the personal identification information of other persons and tax information accessed through the Get Transcript service, without their knowledge or authority.

9. **SERGIO GIULIANI NITA** and his co-conspirators directed the IRS to deposit by wire transmission the anticipated illicit tax refunds into prepaid debit card accounts at Green Dot, which they had created using the personal identification information of other persons.

10. **SERGIO GIULIANI NITA** and his co-conspirators subsequently directed the illicit tax refunds, through “Bill Pay” checks, “PayPal” electronic payments, and other means, from the Green Dot prepaid debit card accounts to other financial accounts under their control, including accounts opened in the names of sham corporations at Bank of America, HSBC, and other financial institutions.

OVERT ACTS

In furtherance of the conspiracy and to achieve the purpose and object thereof, at least one of the co-conspirators committed and caused to be committed, in the Southern District of Florida and elsewhere, at least one of the following overt acts, among others:

1. On or about August 9, 2013, **SERGIO GIULIANI NITA** and his co-conspirators incorporated, and caused to be incorporated, in the State of Florida, a sham corporation called FLV Mobile Solutions using victim D.J.’s stolen identification information.

2. On or about April 7, 2014, **SERGIO GIULIANI NITA** and his co-conspirators created, and caused to be created, in the name of “S.B.S.,” a prepaid debit card account at Green Dot ending in 6479 using S.B.S.’s stolen personal identification information.

3. On or about April 7, 2014, **SERGIO GIULIANI NITA** and his co-conspirators filed, and caused to be filed, with the IRS a false and fraudulent federal income tax return using victim S.B.S.’s stolen personal identification information.

4. On or about April 15, 2014, **SERGIO GIULIANI NITA** and his co-conspirators created, and caused to be created, in the name of “G.M.,” a prepaid debit card account at Green Dot ending in 6896 using G.M.’s stolen personal identification information.

5. On or about April 16, 2014, **SERGIO GIULIANI NITA** and his co-conspirators filed, and caused to be filed, with the IRS a false and fraudulent federal income tax return using victim G.M.’s stolen personal identification information.

6. On or about March 25, 2015, **SERGIO GIULIANI NITA** and his co-conspirators caused delivery of Check No. 15482795 to a sham corporation called FLV Mobile Solutions, which received mail at 2637 E Atlantic Blvd, Unit 26227, Pompano Beach, FL 33062-4939.

7. On or about March 25, 2015, **SERGIO GIULIANI NITA** and his co-conspirators caused delivery of Check No. 15482796 to a sham corporation called FLV Mobile Solutions, which received mail at 2637 E Atlantic Blvd, Unit 26227, Pompano Beach, FL 33062-4939.

8. On or about April 11, 2015, **SERGIO GIULIANI NITA** and his co-conspirators created, and caused to be created, in the name of “H.L.,” a prepaid debit card account at Green Dot ending in 9381 using H.L.’s stolen personal identification information.

9. On or about April 11, 2015, **SERGIO GIULIANI NITA** and his co-conspirators filed, and caused to be filed, with the IRS a false and fraudulent federal income tax return using victim H.L.'s stolen personal identification information.

10. On or about April 18, 2015, **SERGIO GIULIANI NITA** and his co-conspirators created, and caused to be created, in the name of "P.T.," a prepaid debit card account at Green Dot ending in 8590 using P.T.'s stolen personal identification information.

11. On or about April 18, 2015, **SERGIO GIULIANI NITA** and his co-conspirators filed, and caused to be filed, with the IRS a false and fraudulent federal income tax return using victim P.T.'s stolen personal identification information.

12. On or about April 28, 2015, **SERGIO GIULIANI NITA** and his co-conspirators caused delivery of Check No. 42640010 to a sham corporation called FLV Mobile Solutions, which received mail at 2637 E Atlantic Blvd, Unit 26227, Pompano Beach, FL 33062-4939.

13. On or about April 28, 2015, **SERGIO GIULIANI NITA** and his co-conspirators caused delivery of Check No. 42640011 to a sham corporation called FLV Mobile Solutions, which received mail at 2637 E Atlantic Blvd, Unit 26227, Pompano Beach, FL 33062-4939.

14. On or about January 21, 2016, **SERGIO GIULIANI NITA** and his co-conspirators created, and caused to be created, in the name of "T.K.," a prepaid debit card account at Green Dot ending in 7665 using T.K.'s stolen personal identification information.

15. On or about January 21, 2016, **SERGIO GIULIANI NITA** and his co-conspirators filed, and caused to be filed, with the IRS a false and fraudulent federal income tax return using victim T.K.'s stolen personal identification information.

16. On or about January 21, 2016, **SERGIO GIULIANI NITA** and his co-conspirators created, and caused to be created, in the name of "C.W.," a prepaid debit card account at Green Dot ending in 5735 using C.W.'s stolen personal identification information.

17. On or about January 21, 2016, **SERGIO GIULIANI NITA** and his co-conspirators filed, and caused to be filed, with the IRS a false and fraudulent federal income tax return using victim C.W.'s stolen personal identification information.

18. On or about January 31, 2016, **SERGIO GIULIANI NITA** and his co-conspirators created, and caused to be created, in the name of "S.R.," a prepaid debit card account at Green Dot ending in 6432 using S.R.'s stolen personal identification information.

19. On or about February 10, 2016, **SERGIO GIULIANI NITA** and his co-conspirators filed, and caused to be filed, with the IRS a false and fraudulent federal income tax return using victim S.R.'s stolen personal identification information.

20. On or about February 10, 2016, **SERGIO GIULIANI NITA** and his co-conspirators created, and caused to be created, in the name of "R.W.," a prepaid debit card account at Green Dot ending in 4615 using R.W.'s stolen personal identification information.

21. On or about February 10, 2016, **SERGIO GIULIANI NITA** and his co-conspirators filed, and caused to be filed, with the IRS a false and fraudulent federal income tax return using victim R.W.'s stolen personal identification information.

22. On or about February 17, 2016, **SERGIO GIULIANI NITA** and his co-conspirators caused a wire transfer in the approximate amount of \$17,979 from a Bank of America account ending in x2753, opened in the name of a sham corporation called KH Multi Services LLC, to an HSBC bank account ending in x7838, opened in the name of a sham corporation called Dawis Multi Service LTD.

23. On or about February 23, 2016, **SERGIO GIULIANI NITA** and his co-conspirators caused a wire transfer in the approximate amount of \$19,988 from a Bank of America account ending in x2753, opened in the name of a sham corporation called KH Multi Services LLC, to an HSBC bank account ending in x7838, opened in the name of a sham corporation called Dawis Multi Service LTD.

24. On or about February 27, 2016, **SERGIO GIULIANI NITA** and his co-conspirators caused a wire transfer in the approximate amount of \$13,979 from a Bank of America account ending in x2753, opened in the name of a sham corporation called KH Multi Services LLC, to an HSBC bank account ending in x7838, opened in the name of a sham corporation called Dawis Multi Service LTD.

All in violation of Title 18, United States Code, Section 371.

COUNT 2
Conspiracy to Commit Wire Fraud
(18 U.S.C. § 1349)

1. Paragraphs 1 through 9 of the General Allegations section of this Indictment are realleged and incorporated by reference as though fully set forth herein.

2. Beginning in or around August 2013, the exact date being unknown to the Grand Jury, and continuing through in or around February 2016, in Miami-Dade, Broward, Palm Beach, and Monroe Counties, in the Southern District of Florida and elsewhere, the defendant,

SERGIO GIULIANI NITA,
a/k/a “juliensweiss,”
a/k/a “giulonline,”

did willfully, that is, with the intent to further the object of the conspiracy, and knowingly combine, conspire, confederate, and agree with other persons known and unknown to the Grand Jury, to knowingly, and with intent to defraud, devise, and intend to devise a scheme and artifice to defraud,

and to obtain money and property by means of materially false and fraudulent pretenses, representations, and promises, knowing that the pretenses, representations, and promises were false and fraudulent when made, and, for the purpose of executing such scheme and artifice, did knowingly transmit and cause to be transmitted, by means of wire communication in interstate and foreign commerce, certain writings, signs, signals, pictures, and sounds, in violation of Title 18, United States Code, Section 1343.

PURPOSE AND OBJECT OF THE CONSPIRACY

3. It was the purpose and object of the conspiracy for **SERGIO GIULIANI NITA** and his co-conspirators to unjustly enrich themselves by: creating false and fraudulent tax returns using stolen personal identification information; causing these false fraudulent tax returns to be submitted to the IRS; and directing anticipated illicit tax refunds, to which they were not entitled, to be loaded onto prepaid debit cards and deposited into financial accounts they controlled.

MANNER AND MEANS OF THE CONSPIRACY

The Manner and Means section of Count 1 of this Indictment is re-alleged and incorporated by reference as though fully set forth herein as the description of the manner and means by which the defendant and his co-conspirators sought to accomplish the object and purpose of the conspiracy.

All in violation of Title 18, United States Code, Section 1349.

COUNT 3
Conspiracy to Commit Money Laundering
(18 U.S.C. § 1956(h))

1. Paragraphs 1 through 9 of the General Allegations section of this Indictment are realleged and incorporated by reference as though fully set forth herein.

2. Beginning in or around August 2013, the exact date being unknown to the Grand Jury, and continuing through in or around February 2016, in Miami-Dade, Broward, Palm Beach, and Monroe Counties, in the Southern District of Florida and elsewhere, the defendant,

**SERGIO GIULIANI NITA,
a/k/a "juliensweiss,"
a/k/a "giulonline,"**

did willfully, that is, with the intent to further the objects of the conspiracy, and knowingly, combine, conspire, confederate, and agree with other persons known and unknown to the Grand Jury, to commit offenses defined in Title 18, United States Code, Section 1956, that is, to:

(a) knowingly conduct a financial transaction affecting interstate and foreign commerce, which financial transaction involved the proceeds of specified unlawful activity, knowing that the property involved in the financial transaction represented the proceeds of some form of unlawful activity, and knowing that the transaction was designed in whole and in part to conceal and disguise the nature, the location, the source, the ownership, and the control of the proceeds of specified unlawful activity, in violation of Title 18, United States Code, Section 1956(a)(1)(B)(i); and

(b) knowingly transport, transmit, and transfer a monetary instrument and funds from a place in the United States to and through a place outside the United States, knowing that the monetary instrument and funds involved in the transportation, transmission, and transfer represented the proceeds of some form of unlawful activity, and knowing that such transportation, transmission, and transfer was designed in whole and in part to conceal and disguise the nature, the location, the source, the ownership, and the control of the proceeds of specified unlawful activity, in violation of Title 18, United States Code, Section 1956(a)(2)(B)(i).

It is further alleged that the specified unlawful activity is theft of government property, in violation of Title 18, United States Code, Section 641; and wire fraud, in violation of Title 18, United States Code, Section 1343.

All in violation of Title 18, United States Code, Section 1956(h).

FORFEITURE
(18 U.S.C. § 981(a)(1)(C))
(18 U.S.C. § 982(a)(1))

1. The allegations of this Indictment are realleged and incorporated by reference as though fully set forth herein for the purpose of alleging forfeiture to the United States of certain property in which the defendant, **SERGIO GIULIANI NITA**, has an interest.

2. Upon conviction of a violation of Title 18, United States Code, Section 1349, as alleged in this Indictment, the defendant shall forfeit to the United States any property real or personal, which constitutes or is derived from proceeds traceable to such violation pursuant to Title 18, United States Code, Section 981(a)(1)(C).

3. Upon conviction of a violation of Title 18, United States Code, Section 1956, as alleged in this Indictment, the defendant shall forfeit to the United States any property, real or personal, involved in such violation, or any property traceable to such property, pursuant to Title 18, United States Code, Section 982(a)(1).

3. If any property subject to forfeiture, as a result of any act or omission of the defendant,

- (a) cannot be located upon the exercise of due diligence,
- (b) has been transferred or sold to, or deposited with, a third party,
- (c) has been placed beyond the jurisdiction of the Court,
- (d) has been substantially diminished in value, or

(e) has been commingled with other property which cannot be divided without difficulty,

the United States shall be entitled to forfeiture of substitute property under the provisions of Title 21, United States Code, Section 853(p).

All pursuant to Title 18, United States Code, Sections 981(a)(1)(C) and 982(a)(1), and the procedures set forth at Title 21, United States Code, Section 853, as incorporated by Title 28, United States Code Section, 2461(c) and Title 18, United States Code, Section 982(b)(1).

A TRUE BILL

FOR THE PERSON


For ARIANA FAJARDO ORSHAN
UNITED STATES ATTORNEY


CHRISTOPHER B. BROWNE
ASSISTANT UNITED STATES ATTORNEY