

AO 91 (Rev. 11/11) Criminal Complaint

UNITED STATES DISTRICT COURT

for the

Middle District of Alabama

United States of America )

v. )

Deatrice M. Smith Williams )

Case No. 2:12 MJ 214-ESC

Defendant(s)

CRIMINAL COMPLAINT

I, the complainant in this case, state that the following is true to the best of my knowledge and belief.

On or about the date(s) of January 16, 2012 in the county of Montgomery in the Middle District of Alabama, the defendant(s) violated:

Code Section 18 U.S.C. §§ 1343, and 2. Offense Description Fraud by wire, radio, or television; aiding and abetting.

This criminal complaint is based on these facts:

See Affidavit in Support of Criminal Complaint and Arrest Warrant

Continued on the attached sheet.

Complainant's signature Louie Wilson, Special Agent, IRS-CI Printed name and title

Sworn to before me and signed in my presence.

Date: March 19, 2012

City and state: Montgomery, AL

Judge's signature Charles S. Coody Printed name and title

**AFFIDAVIT IN SUPPORT OF**  
**CRIMINAL COMPLAINT AND ARREST WARRANT**

I, Louie E. Wilson, Jr., being duly sworn, do hereby depose and say:

I. Introduction

1. I am employed as a Special Agent with the United States Department of the Treasury, Internal Revenue Service – Criminal Investigation (IRS-CI) division, stationed in Montgomery, Alabama. I have been employed as a Special Agent for twenty-one years. My duties and responsibilities as a Special Agent include the investigation of alleged criminal violations of Title 26, Title 18, and Title 31 of the United States Code.
2. I am a graduate of the Federal Law Enforcement Training Center, where I received extensive training on the different aspects of criminal investigations including interviewing, surveillance, search warrants, and undercover operations. I have received training relating to the enforcement of the United States tax laws, including the investigation of tax evasion schemes, money laundering, conspiracies to defraud the United States, and other criminal matters. I have also received training in the United States law relating to the judicial process, probable cause, the Fourth Amendment, searches, seizures, and the forfeiture of property, goods, and currency to the United States. As a Special Agent with IRS-CI, I have received training in financial investigative techniques and accounting. I have also attended investigative seminars taught by various agencies, including agencies of the Department of Justice and the Department of Treasury.

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3. The facts and information in this affidavit are based upon my personal knowledge as well as the observations of other law enforcement agents and officers involved in this investigation, records obtained via subpoena, IRS records provided by the Atlanta Scheme Development Center (ASDC), interviews of third party witnesses and statements obtained from other subjects of this investigation who were advised of their Miranda rights prior to questioning by law enforcement. This affidavit contains only the information necessary to support this application. It is not intended to include each and every fact and matter observed by me or known to the Government with regard to this investigation.
4. The information contained in this affidavit is submitted for the purpose of demonstrating probable cause to obtain a criminal complaint against DEATRICE M. SMITH WILLIAMS, for wire fraud in violation of Title 18, United States Code, Section 1343. This affidavit is also submitted in support of an arrest warrant.

II. Probable Cause

5. As part of my duties as a special agent, I have been investigating a tax fraud and identity theft scheme involving DEATRICE M. SMITH WILLIAMS and others. WILLIAMS currently resides in Duluth, Georgia. This investigation has revealed that an individual named Quentin Collick was filing false federal income tax returns from the Middle District of Alabama, using stolen identities, and that WILLIAMS provided Collick with stolen identities.

A. Quentin Collick's Scheme

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6. As part of a previous investigation, on April 5, 2012, IRS-CI Special Agents (SA) Louie Wilson and Chris Forte conducted an initial interview with Corey Thompson. Thompson was advised of his non-custodial rights prior to questioning by the agents. During the interview, Thompson admitted to being involved in the filing of false federal income tax returns and identified a co-conspirator in the refund scheme as a man named Quentin Collick, who lived in Montgomery, Alabama. Later, on July 5, 2012, Thompson pled guilty to an information charging him with one count of conspiracy and one count of aggravated identity theft related to this investigation. His plea agreement included a cooperation agreement with the United States.
7. A second interview was conducted with Thompson on May 9, 2012. Thompson's attorney was present for this second interview. Thompson discussed his involvement with Collick in more detail during this interview. According to Thompson, he and Collick had worked together to file fraudulent tax returns claiming refunds for the tax years 2010 and 2011. Collick provided the means of identification of individuals – that is, their names, Social Security numbers, and dates of birth – which were used to file some of the fraudulent 2011 tax returns. Thompson and Collick separately went to local Wal-Mart stores and purchased temporary pre-paid debit cards, which they intended to use to receive the fraudulently obtained refunds. They then went online (prior to filing the returns) and ordered permanent debit cards in the names of the identity theft victims. Collick had provided Thompson with an apartment address (4132 Carmichael Road, Apt 437) to which the permanent cards would be mailed.

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Collick was supposed to pay the individual who lived in the apartment after the pre-paid cards were funded with the fraudulent income tax refunds. In early 2012, Thompson and Collick then began electronically filing the fraudulent 2011 tax returns from Montgomery, Alabama, using the stolen identities, and directing the refunds to be deposited onto the debit cards they had purchased. Thompson stated that he listed the taxpayer address on the returns he filed as 4132 Carmichael Road while Collick listed a taxpayer address of 6235 Hinchcliff Road or 6335 Pinebrook Drive on the returns he filed. Thompson stated that 6235 Hinchcliff Road was the former residence of a woman named “K.C.” who was a friend of Collick. Thompson further stated that 6335 Pinebrook Drive was the residence of Collick’s sister “M.T.”

8. On May 30, 2012, Collick was issued a target letter. Collick contacted SA Wilson by telephone on the morning of June 20, 2012 advising that he would not be represented by counsel, but that he wished to meet with SA Wilson. Collick appeared at the IRS-CI office in Montgomery that same day and was advised of his non-custodial rights by SA Wilson. Collick denied any knowledge of or involvement with the filing of fraudulent federal income tax returns. Collick did admit to having worked with Corey Thompson at Thompson’s tax business and also admitted to knowing “B.M.” (the occupant of 4132 Carmichael Road, Apt 437). Collick initially denied knowing anyone associated with 6235 Hinchcliff Road or 6335 Pinebrook Drive. However, when presented with a copy of an Alabama driver’s license bearing the photo of M.T. with an address of 6335 Pinebrook Drive, Collick acknowledged that M.T. is his sister and that she lives

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on Pinebrook Drive. Collick was then asked to review a spreadsheet showing a list of federal income tax returns for tax year 2011 which had 6335 Pinebrook Drive listed as the taxpayer address. Collick was advised that at least four of the individuals listed on the spreadsheet were prisoners in the custody of the Alabama Department of Corrections. Collick denied any knowledge of these returns. Collick then informed the agents that he wished to seek the assistance of an attorney before answering any more questions.

9. Additional research by the ASDC revealed that the fraudulent refunds originally directed to the Wal-Mart pre-paid debit cards by Thompson and Collick had been declined by the card issuer. However, U.S. Treasury checks (refund checks) had already been sent out to the addresses listed on some of the returns before they could be stopped by the IRS. This included several refund checks mailed to 6235 Hinchcliff Road in Montgomery, Alabama. Several of these refund checks were subsequently negotiated. IRS-CI obtained negotiated copies of four such refund checks. The checks are all dated February 14, 2012 and are made payable to "M.A.," "D.L.," "J.S.," and "R.M." The checks all list the taxpayer address as 6235 Hinchcliff Road, Montgomery, AL 36117. All four checks include a second endorsement by "D.H." and were cashed at a Millbrook, Alabama business known as Smitty's. Subsequent research by IRS-CI indicated that the four individuals in whose names the checks were issued all reside in the state of Georgia.
10. On June 25, 2012, IRS-CI Special Agents conducted interviews with the current tenants of 6235 Hinchcliff Road. The tenants had moved into the house in

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February of 2012. They advised agents that shortly after moving into the house they received approximately four or five U.S. Treasury checks in the mail, all addressed to different people. Shortly thereafter, an unknown black male knocked on their door and stated that he was the previous tenant of the house. The man stated that he owned a tax business and that he had several of his clients' refund checks sent to the Hinchcliff Road address. The man asked if the tenants had received any such checks and they gave the man the Treasury checks that had come in the mail. However, when a second set of U.S. Treasury checks, all made payable to different people, arrived in the mail several days later, the tenants became suspicious and contacted the owner of the house, a woman named "C.S.," and told her about the checks and the man who had come looking for them. C.S. told the tenants to give her the checks and refer the unknown man to her if he returned. The man returned several days later looking for the second set of checks and was referred to C.S.

11. On June 26, 2012, IRS-CI Special Agents conducted an interview with C.S., the owner of 6235 Hinchcliff Road, and her daughter K.C., the tenant at 6235 Hinchcliff Road until June of 2010. The house had been empty from June 2010 until the current tenants moved into the house in February of 2012. Both C.S. and K.C. acknowledged knowing Quentin Collick from church. K.C. stated that Collick had approached her in early 2011 and told her that he and a friend were starting a tax preparation business, but that they did not yet have a physical address. Collick asked K.C. if he could list the vacant Hinchcliff Road address

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as his business address until he got an actual office. K.C. gave Collick permission (without C.S.'s knowledge), but never heard anything else about it.

12. C.S. had no knowledge of the arrangement until being contacted by her current tenants regarding U.S. Treasury checks they had received in the mail and an unknown male who had come by looking for them, claiming to be a previous tenant. C.S. obtained some of the checks from the tenant and then questioned K.C. about them. K.C. had then told C.S. about Collick's request. Based on this information and the physical description of the unknown black male provided by the current tenants, C.S. suspected that it was Collick who had come looking for the checks. This suspicion was confirmed when C.S. received a telephone call from Collick asking about the checks. C.S. advised Collick that she had sent the checks back to the IRS and that Collick was to have no additional checks sent to the residence. Collick replied, "Yes ma'am."

13. According to IRS records and records obtained from an Internet Service Provider, the tax returns filed in the names of M.A., J.S., and R.M., which ultimately resulted in refund checks being sent to 6235 Hinchcliff Road, were all electronically filed from Montgomery, Alabama, within the Middle District of Alabama. The returns in the name of M.A. and J.S. were filed on January 16, 2012, and the return in the name of R.M. was filed on January 17, 2012. The returns for M.A. and R.M. claimed refunds of \$3,666, while the return for J.S. claimed a refund of \$3,427. Because there is no IRS Service Center located within Alabama, the electronically transmitted tax returns had to travel through interstate commerce to a Service Center located outside of Alabama.



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14. On July 18, 2012, SA Wilson conducted interviews with M.A. and J.S., and on July 23, 2012, conducted an interview with R.M. All three stated that they have never lived in Montgomery, did not file the tax returns listing an address of 6235 Hinchcliff Road in Montgomery, and did not authorize anyone to file such returns on their behalf. All three stated that the returns used their true names, dates of birth, and Social Security numbers, but were otherwise false. All three stated they did not get the refund checks issued in their names and did not authorize anyone to cash those checks.
15. On August 9, 2012, a federal grand jury in the Middle District of Alabama returned a seven count indictment against Quentin Collick charging him with various charges related to the scheme described above.

B. Deatrice Williams' Role

16. When Thompson was interviewed on May 9, 2012, in addition to describing his scheme with Collick, Thompson also stated that one of the sources of stolen identities for Collick was Collick's mother-in-law who lives in Georgia. Thompson stated that he knew Collick's mother-in-law as "D", but believed that her actual name might be Demetria Smith. Thompson stated that Collick had told him that "D" was stealing identities from her employer in Georgia.
17. Subsequent investigation by IRS-CI determined that the name of Quentin Collick's mother-in-law is actually DEATRICE M. SMITH WILLIAMS and that she resides in Duluth, Georgia. Investigation further determined that WILLIAMS is employed by Hollis Cobb Associates, Inc. (Hollis Cobb), a receivables/collections agency located in Norcross, Georgia.

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18. On November 6, 2012, a subpoena was issued to Hollis Cobb asking them to determine if the names and identifying information of any of the identity theft victims named on the fraudulent tax year 2011 tax returns filed by Collick listing the tax payer address as 6235 Hinchcliff Road or 6335 Pinebrook Drive appeared in their files and if so, the identities of the employees who had accessed those accounts. On November 7, 2012, Hollis Cobb was able to determine they maintain files on at least twelve of those identity theft victims and that those files contain the victims' names, dates of birth, and Social Security numbers. Hollis Cobb was further able to determine that DEATRICE WILLIAMS accessed at least six of those accounts, including the accounts of M.A., D.L., J.S., and R.M. The records indicate that she accessed M.A.'s account on March 11, 2011, D.L.'s account on May 17, 2011 and the accounts of J.S. and R.M. on June 16, 2011, all of which occurred before Collick filed the returns in 2012 using those identities. According to the Human Resources Director (HRD) at Hollis Cobb, DEATRICE WILLIAMS was suspended and removed from the office shortly after this discovery on the morning of November 7, 2012. WILLIAMS was advised only that her suspension was due to an internal audit.
19. On the morning of November 8, 2012, the HRD at Hollis Cobb again contacted SA Wilson and advised that on the afternoon of November 7, 2012, she had been stopped in their office by another Hollis Cobb employee who was at the time engaged in a telephone conversation with DEATRICE WILLIAMS. The second employee allowed the HRD to listen in on the call. The HRD overheard WILLIAMS talking about "Quent" and "trouble with taxes." The second employee

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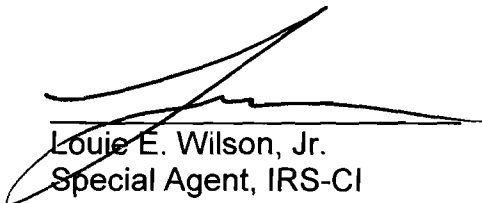
advised the HRD that WILLIAMS was referring to “her son-in-law” and that she was talking about “tax evasion or tax fraud.” The HRD subsequently memorialized this telephone conversation and provided the memo to SA Wilson.

III. Conclusion

20. Based on the forgoing information, I submit that there is probable cause to believe that DEATRICE M. SMITH WILLIAMS knowingly aided and abetted others and knowingly participated in a scheme to defraud and to obtain money and property by means of false and fraudulent pretenses, representations, and promises by illegally obtaining the names, dates of birth and Social Security numbers of individuals from the files of her employer in Norcross, Georgia and providing them to others in Montgomery, Alabama, including Quentin Collick, who used those stolen identities to electronically file, from the Middle District of Alabama, false federal income tax returns fraudulently claiming refunds, using wire communications in interstate commerce. These false returns include returns electronically filed in the names of M.A., D.L., J.S., and R.M.
21. On or about January 16, 2012, in the Middle District of Alabama, DEATRICE M. SMITH WILLIAMS did knowingly aid and abet Quentin Collick and others by providing personal identifying information of others, for the purpose of executing the scheme and artifice to defraud described in paragraph 20, and caused to be transmitted, by means of wire communication in interstate commerce, writings, signs, signals, pictures, and sounds, namely an electronically filed federal income tax return using the means of identification of M.A., claiming a refund of \$3,666.

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All in violation of Title 18, United States Code, Sections 1343 and 2.



Louie E. Wilson, Jr.  
Special Agent, IRS-CI

Sworn to before me and subscribed in my presence this 18<sup>th</sup> of November, 2012.



United States Magistrate Judge