

TERRY GODDARD
Attorney General
(Firm State Bar No. 14000)

Philip Garrow #022458
Assistant Attorney General
Criminal Prosecutions Section
1275 West Washington Street
Phoenix, Arizona 85007-2926
(602) 542-3881/Fax: (602) 542-5997
Email: Philip.garrow@azag.gov
Attorneys for Plaintiff

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN AND FOR THE COUNTY OF MARICOPA

THE STATE OF ARIZONA,

Plaintiff,

vs.

ALFRED GEORGE DECKER (001)
d/b/a “ACCOUNTABLE BUSINESS
SERVICES,”

CHERYL DEE DECKER (002)
d/b/a “ACCOUNTABLE BUSINESS
SERVICES,”

ELIZABETH ASHLEIGH DYE (003),

RYAN MICHAEL NELSON (004),

AMANDA LESLIE DUSTIN (005),

MATTHEW PETER DECKER (006),

BENJAMIN BRIAN RUNGER (007),

No.

INDICTMENT

61 SGJ 56

CHARGING VIOLATIONS OF:

COUNT 1:FRAUDULENT SCHEMES
AND ARTIFICES, a Class 2 felony, in
violation of A.R.S. § 13-2310 (All)

COUNT 2:PARTICIPATING IN A
CRIMINAL SYNDICATE, a Class 2
felony, in violation of A.R.S. § 13-2308
(001, 002)

COUNT 3:ILLEGALLY CONDUCTING
AN ENTERPRISE, a Class 3 felony, in
violation of A.R.S. § 13-2312 (All
Defendants)

COUNT 4: FORGERY, a Class 4 felony, in
violation of A.R.S. § 13-2002 (001)

COUNT 5:FRAUDULENT
PREPARATION OF AN INCOME TAX
RETURN, a Class 5 felony, in violation of
A.R.S. § 42-1127 (001)

COUNT 6: FORGERY, a Class 4 felony, in
violation of A.R.S. § 13-2002 (001)

COUNT 7: FRAUDULENT
PREPARATION OF AN INCOME TAX
RETURN, a Class 5 felony, in violation of
A.R.S. § 42-1127 (001)

COUNT 8: TAKING IDENTITY OF

and
CHRISTOPHER JAMES DECKER
(008),

Defendants.

ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (001)
COUNT 9: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (001)
COUNT 10: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001)
COUNT 11: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (001)
COUNT 12: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (001)
COUNT 13: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001)
COUNT 14: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (001)
COUNT 15: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (001)
COUNT 16: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (002)
COUNT 17: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (002)
COUNT 18: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (002)
COUNT 19: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (002)
COUNT 20: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)
COUNT 21: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (003)
COUNT 22: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)
COUNT 23: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)
COUNT 24: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)
COUNT 25: FORGERY, a Class 4 felony, in

violation of A.R.S. § 13-2002 (003)
COUNT 26: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)
COUNT 27: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)
COUNT 28: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)
COUNT 29: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)
COUNT 30: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)
COUNT 31: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)
COUNT 32: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)
COUNT 33: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)
COUNT 34: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)
COUNT 35: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (003)
COUNT 36: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)
COUNT 37: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)
COUNT 38: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)
COUNT 39: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)
COUNT 40: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)
COUNT 41: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)
COUNT 42: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)
COUNT 43: FRAUDULENT

PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)

COUNT 44: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (003)

COUNT 45: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)

COUNT 46: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)

COUNT 47: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (003)

COUNT 48: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)

COUNT 49: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)

COUNT 50: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)

COUNT 51: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)

COUNT 52: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (003)

COUNT 53: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (003)

COUNT 54: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (003)

COUNT 55: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)

COUNT 56: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)

COUNT 57: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)

COUNT 58: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)

COUNT 59: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (003)

COUNT 60: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (003)

COUNT 61: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 003)

COUNT 62: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (003)

COUNT 63: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (004)

COUNT 64: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (005)

COUNT 65: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (005)

COUNT 66: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 005)

COUNT 67: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 005)

COUNT 68: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (005)

COUNT 69: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (005)

COUNT 70: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 005)

COUNT 71: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (005)

COUNT 72: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (005)

COUNT 73: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 005)

COUNT 74: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (005)

COUNT 75: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (005)

COUNT 76: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 005)

COUNT 77: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (005)

COUNT 78: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (005)
COUNT 79: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (005)
COUNT 80: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (005)
COUNT 81: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 005)
COUNT 82: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 005)
COUNT 83: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 005)
COUNT 84: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (003)
COUNT 85: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (005)
COUNT 86: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (006)
COUNT 87: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (006)
COUNT 88: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 006)
COUNT 89: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 006)
COUNT 90: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 006)
COUNT 91: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (006)
COUNT 92: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (006)
COUNT 93: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 006)
COUNT 94: TAKING IDENTITY OF ANOTHER PERSON, a Class 4 felony, in violation of A.R.S. § 13-2008 (006)

- COUNT 95: FORGERY**, a Class 4 felony, in violation of A.R.S. § 13-2002 (006)
- COUNT 96: FORGERY**, a Class 4 felony, in violation of A.R.S. § 13-2002 (006)
- COUNT 97: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN**, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 006)
- COUNT 98: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN**, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 006)
- COUNT 99: FORGERY**, a Class 4 felony, in violation of A.R.S. § 13-2002 (007)
- COUNT 100: TAKING IDENTITY OF ANOTHER PERSON**, a Class 4 felony, in violation of A.R.S. § 13-2008 (007)
- COUNT 101: FORGERY**, a Class 4 felony, in violation of A.R.S. § 13-2002 (007)
- COUNT 102: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN**, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 007)
- COUNT 103: TAKING IDENTITY OF ANOTHER PERSON**, a Class 4 felony, in violation of A.R.S. § 13-2008 (007)
- COUNT 104: FORGERY**, a Class 4 felony, in violation of A.R.S. § 13-2002 (007)
- COUNT 105: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN**, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 007)
- COUNT 106: FORGERY**, a Class 4 felony, in violation of A.R.S. § 13-2002 (007)
- COUNT 107: FORGERY**, a Class 4 felony, in violation of A.R.S. § 13-2002 (007)
- COUNT 108: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN**, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 007)
- COUNT 109: TAKING IDENTITY OF ANOTHER PERSON**, a Class 4 felony, in violation of A.R.S. § 13-2008 (007)
- COUNT 110: FORGERY**, a Class 4

felony, in violation of A.R.S. § 13-2002
(007)

**COUNT 111: FRAUDULENT
PREPARATION OF AN INCOME TAX
RETURN**, a Class 5 felony, in violation of
A.R.S. § 42-1127 (001, 007)

**COUNT 112: TAKING
IDENTITY OF ANOTHER PERSON**, a
Class 4 felony, in violation of A.R.S. § 13-
2008 (007)

COUNT 113: FORGERY, a Class 4
felony, in violation of A.R.S. § 13-2002
(007)

**COUNT 114: FRAUDULENT
PREPARATION OF AN INCOME TAX
RETURN**, a Class 5 felony, in violation of
A.R.S. § 42-1127 (001, 007)

**COUNT 115: TAKING IDENTITY
OF ANOTHER PERSON**, a Class 4
felony, in violation of A.R.S. § 13-2008
(007)

COUNT 116: FORGERY, a Class 4
felony, in violation of A.R.S. § 13-2002
(007)

**COUNT 117: FRAUDULENT
PREPARATION OF AN INCOME TAX
RETURN**, a Class 5 felony, in violation of
A.R.S. § 42-1127 (001, 007)

**COUNT 118: TAKING IDENTITY
OF ANOTHER PERSON**, a Class 4
felony, in violation of A.R.S. § 13-2008
(007)

COUNT 119: FORGERY, a Class 4
felony, in violation of A.R.S. § 13-2002
(007)

**COUNT 120: FRAUDULENT
PREPARATION OF AN INCOME TAX
RETURN**, a Class 5 felony, in violation of
A.R.S. § 42-1127 (001, 007)

**COUNT 121: TAKING IDENTITY
OF ANOTHER PERSON**, a Class 4
felony, in violation of A.R.S. § 13-2008
(007)

COUNT 122: FORGERY, a Class 4
felony, in violation of A.R.S. § 13-2002
(008)

**COUNT 123: FRAUDULENT
PREPARATION OF AN INCOME TAX
RETURN**, a Class 5 felony, in violation of
A.R.S. § 42-1127 (001, 008)

COUNT 124: FORGERY, a Class 4

felony, in violation of A.R.S. § 13-2002 (008)

COUNT 125: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (008)

COUNT 126: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (008)

COUNT 127: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 008)

COUNT 128: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 008)

COUNT 129: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (004)

COUNT 130: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 004)

COUNT 131: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (004)

COUNT 132: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 004)

COUNT 133: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (004)

COUNT 134: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 004)

COUNT 135: FORGERY, a Class 4 felony, in violation of A.R.S. § 13-2002 (004)

COUNT 136: FRAUDULENT PREPARATION OF AN INCOME TAX RETURN, a Class 5 felony, in violation of A.R.S. § 42-1127 (001, 004)

The 61st Arizona State Grand Jury accuses **ALFRED GEORGE DECKER (001)**, **CHERYL DEE DECKER (002)**, **ELIZABETH ASHLEIGH DYE (003)**, **RYAN MICHAEL NELSON (004)**, **AMANDA LESLIE DUSTIN (005)**, **MATTHEW PETER DECKER (006)**,

BENJAMIN BRIAN RUNGER (007), and CHRISTOPHER JAMES DECKER (008), charging on September 13, 2007, that in or from Maricopa County, Arizona:

COUNT 1
(FRAUDULENT SCHEMES AND ARTIFICES)

On or between December 31, 2000 through August, 2007, defendants **ALFRED GEORGE DECKER (001), CHERYL DEE DECKER (002), ELIZABETH ASHLEIGH DYE (003), RYAN MICHAEL NELSON (004), AMANDA LESLIE DUSTIN (005), MATTHEW PETER DECKER (006), BENJAMIN BRIAN RUNGER (007), and CHRISTOPHER JAMES DECKER (008)**, pursuant to a scheme or artifice to defraud, knowingly obtained a benefit from the State of Arizona, by means of false or fraudulent pretenses, representations, promises or material omissions, in violation of A.R.S. §§ 13-2310, 13-2301, 13-610, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 2
(PARTICIPATING IN A CRIMINAL SYNDICATE)

On or between December 31, 2000 through August, 2007, defendants **ALFRED GEORGE DECKER (001) and CHERYL DEE DECKER (002)**, participated in a criminal syndicate by intentionally organizing, managing, directing, supervising, or financing “Accountable Business Services,” a criminal syndicate, with the intent to promote or further the criminal syndicate, in violation of A.R.S. §§ 13-2301, 13-2308, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 3
(ILLEGALLY CONDUCTING AN ENTERPRISE)

On or between December 31, 2000 through August, 2007, defendants **ALFRED GEORGE DECKER (001), CHERYL DEE DECKER (002), ELIZABETH ASHLEIGH DYE (003), RYAN MICHAEL NELSON (004), AMANDA LESLIE DUSTIN (005), MATTHEW PETER DECKER (006), BENJAMIN BRIAN RUNGER (007), and CHRISTOPHER JAMES DECKER (008)**, were employed by or associated with “Accountable Business Services,” an enterprise, and knowingly conducted the affairs of the enterprise through racketeering, or knowingly participated directly or indirectly in the conduct of an enterprise that the person knew was being conducted through racketeering, in violation of A.R.S. §§ 13-2301, 13-2312(B), 13-701, 13-702, 13-702.01, and 13-801.

COUNT 4
(FORGERY)

On or about June 16, 2005, defendant **ALFRED GEORGE DECKER (001)**, with intent to defraud, knowingly possessed 2004 tax return for Catherine Adams, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 5
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about June 16, 2005, defendant **ALFRED GEORGE DECKER (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; to wit, 2004 tax return for Catherine Adams, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 6
(FORGERY)

On or about March 26, 2001, defendant **ALFRED GEORGE DECKER (001)**, with intent to defraud, knowingly possessed 2000 tax return for Julaine Richter, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 7
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 26, 2001, defendant **ALFRED GEORGE DECKER (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; to wit, 2000 tax return for Julaine Richter, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 8
(TAKING IDENTITY OF ANOTHER PERSON)

On or about March 26, 2001, defendant **ALFRED GEORGE DECKER (001)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 9
(FORGERY)

On or about April 8, 2003, defendant **ALFRED GEORGE DECKER (001)**, with intent to defraud, knowingly possessed 2002 tax return for Susan Vycital, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 10
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about April 8, 2003, defendant **ALFRED GEORGE DECKER (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; to wit, 2002 tax return for Susan Vycital, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 11
(TAKING IDENTITY OF ANOTHER PERSON)

On or about April 8, 2003, defendant **ALFRED GEORGE DECKER (001)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 12
(FORGERY)

On or about June 3, 2002, defendant **ALFRED GEORGE DECKER (001)**, with intent to defraud, knowingly possessed 2001 tax return for Christianne Simmons, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 13
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about June 3, 2002, defendant **ALFRED GEORGE DECKER (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; to wit, 2001 tax return for Christianne Simmons, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 14
(TAKING IDENTITY OF ANOTHER PERSON)

On or about June 3, 2002, defendant **ALFRED GEORGE DECKER (001)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 15
(FORGERY)

On or about November 8, 2004, defendant **ALFRED GEORGE DECKER (001)**, with intent to defraud, knowingly possessed 2848 Federal Form, Power of Attorney and Declaration of Representative for Patricia Weston, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 16
(FORGERY)

On or about January 20, 2005, defendant **CHERYL DEE DECKER (002)**, with intent to defraud, knowingly possessed Arizona form 285 for Susan Vycital, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 17
(FORGERY)

On or about July 14, 2002, defendant **CHERYL DEE DECKER (002)**, with intent to defraud, knowingly possessed Heartland Bank Mortgage Interest Letter, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 18
(FORGERY)

On or about October 20, 2002, defendant **CHERYL DEE DECKER (002)**, with intent to defraud, knowingly possessed Heartland Bank Mortgage Interest Letter, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 19
(FORGERY)

On or about August 25, 2002, defendant **CHERYL DEE DECKER (002)**, with intent to defraud, knowingly possessed GE Capital Home Equity Services Mortgage Interest Letter, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 20
(FORGERY)

On or about September 23, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed Chase Manhattan Mortgage Corporation Mortgage Interest Letter, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 21
(TAKING IDENTITY OF ANOTHER PERSON)

On or about February 11, 2005, defendant **ELIZABETH ASHLEIGH DYE (003)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 22
(FORGERY)

On or about February 11, 2005, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2004 Tax Return of Greg Koffler, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 23
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about February 11, 2005, defendants **ALFRED GEORGE DECKER (001)** and **ELIZABETH ASHLEIGH DYE (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; to wit, 2004 Tax Return of Greg Koffler, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 24

(FORGERY)

On or about September 23, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed The Mortgage Banc Mortgage Interest Letter, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 25
(FORGERY)

On or about January 11, 2005, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed Pacific Shore Funding Mortgage Interest Letter, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 26
(FORGERY)

On or about September 24, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed Pacific Shore Funding Mortgage Interest Letter, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 27
(FORGERY)

On or about April 14, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2003 resident personal income tax return (Arizona Form 140) for Jerry O. Walters and Jeanine D. Walters, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 28
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about April 14, 2004, defendants **ALFRED GEORGE DECKER (001)** and **ELIZABETH ASHLEIGH DYE (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; to wit, 2003 tax return for Jerry O. Walters and Jeanine D. Walters, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 29
(FORGERY)

On or about April 9, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2002 Tax Return for Ryan Parker, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 30
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about April 9, 2004, defendants **ALFRED GEORGE DECKER (001)** and **ELIZABETH ASHLEIGH DYE (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; to wit, 2002 Tax Return for Ryan Parker, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 31
(FORGERY)

On or about April 9, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2003 Tax Return for Ryan Parker, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 32
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about April 9, 2004, defendants **ALFRED GEORGE DECKER (001)** and **ELIZABETH ASHLEIGH DYE (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; to wit, 2003 Tax Return for Ryan Parker, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 33
(FORGERY)

On or about April 2, 2003, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2002 tax return for Julaine Richter, a forged instrument, violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 34

(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about April 2, 2003, defendants **ALFRED GEORGE DECKER (001) and ELIZABETH ASHLEIGH DYE (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; to wit, 2002 tax return for Julaine Richter, violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 35
(TAKING IDENTITY OF ANOTHER PERSON)

On or about April 13, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a fictitious social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 36
(FORGERY)

On or about April 13, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2003 tax return for Julie LaRussa, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 37
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about April 13, 2004, defendants **ALFRED GEORGE DECKER (001) and ELIZABETH ASHLEIGH DYE (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; to wit, 2003 tax return for Julie LaRussa, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 38
(FORGERY)

On or about May 17, 2005, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2004 tax return for Noah Plumb and Jennifer Plumb, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 39
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about May 17, 2005, defendants **ALFRED GEORGE DECKER (001)** and **ELIZABETH ASHLEIGH DYE (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; to wit, 2004 tax return for Noah Plumb and Jennifer Plumb, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 40
(FORGERY)

On or about May 13, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2002 tax return for Darryl Pugh and Annjeanet Pugh, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 41
(FORGERY)

On or about February 19, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2003 tax return for Darryl Pugh and Annjeanet Pugh, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 42
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about May 13, 2004, defendants **ALFRED GEORGE DECKER (001)** and **ELIZABETH ASHLEIGH DYE (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; to wit, 2002 tax return for Darryl Pugh and Annjeanet Pugh, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 43
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about February 19, 2004, defendants **ALFRED GEORGE DECKER (001) and ELIZABETH ASHLEIGH DYE (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; to wit, 2003 tax return for Darryl Pugh and Annjeanet Pugh, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 44
(TAKING IDENTITY OF ANOTHER PERSON)

On or about February 19, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number of a deceased individual, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 45
(FORGERY)

On or about February 2, 2005, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2004 tax return for Darryl Pugh and Annjeanet Pugh, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 46
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about February 2, 2005, defendants **ALFRED GEORGE DECKER (001) and ELIZABETH ASHLEIGH DYE (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; to

wit, 2004 tax return for Darryl Pugh and Annjeanet Pugh, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 47
(TAKING IDENTITY OF ANOTHER PERSON)

On or about February 2, 2005, defendant **ELIZABETH ASHLEIGH DYE (003)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 48
(FORGERY)

On or about November 16, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2002 tax return for Tabb Kennedy and Lisa Kennedy, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 49
(FORGERY)

On or about November 14, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2003 tax return for Tabb Kennedy and Lisa Kennedy, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 50
(FORGERY)

On or about July 5, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2002 tax return for Brett Jenkins and Kelley Kountz, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 51
(FORGERY)

On or about March 11, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2003 tax return for Susan Vycital, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 52
(TAKING IDENTITY OF ANOTHER PERSON)

On or about March 11, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 53
(TAKING IDENTITY OF ANOTHER PERSON)

On or about November 16, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 54
(TAKING IDENTITY OF ANOTHER PERSON)

On or about November 14, 2004, defendant **ELIZABETH ASHLEIGH DYE (003)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 55
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about July 5, 2004, defendants **ALFRED GEORGE DECKER (001) and ELIZABETH ASHLEIGH DYE (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; to

wit, 2002 tax return for Brett Jenkins and Kelley Kountz, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 56
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 11, 2004, defendants **ALFRED GEORGE DECKER (001) and ELIZABETH ASHLEIGH DYE (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; to wit, 2003 tax return for Susan Vycital, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 57
(FORGERY)

On or about March 3, 2005, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2004 tax return for Susan Vycital, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 58
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 3, 2005, defendants **ALFRED GEORGE DECKER (001) and ELIZABETH ASHLEIGH DYE (003)**, with 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; to wit, 2004 tax return for Susan Vycital, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 59
(TAKING IDENTITY OF ANOTHER PERSON)

On or about March 3, 2005, defendant **ELIZABETH ASHLEIGH DYE (003)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for

any unlawful purpose or to cause loss to a person or entity; to wit, a social security number of a deceased individual, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 60
(FORGERY)

On or about March 7, 2005, defendant **ELIZABETH ASHLEIGH DYE (003)**, with intent to defraud, knowingly possessed 2004 tax return for Elizabeth Dye, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 61
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 7, 2005, defendants **ALFRED GEORGE DECKER (001) and ELIZABETH ASHLEIGH DYE (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; to wit, 2004 tax return for Elizabeth Dye, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 62
(TAKING IDENTITY OF ANOTHER PERSON)

On or about March 7, 2005, defendant **ELIZABETH ASHLEIGH DYE (003)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 63
(FORGERY)

On or about September 28, 2004, defendant **RYAN MICHAEL NELSON (004)**, with intent to defraud, knowingly possessed Security Title agency Mortgage Interest Letter, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 64
(FORGERY)

On or about June 12, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, with intent to defraud, knowingly possessed 2004 tax return for Christine J. Clardy, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 65
(FORGERY)

On or about February 22, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, with intent to defraud, knowingly possessed 2002 tax return for Daniel Monette, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 66
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about June 12, 2005, defendants **ALFRED GEORGE DECKER (001) and AMANDA LESLIE DUSTIN (005)**, 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; to wit, 2004 tax return for Christine J. Clardy, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 67
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about February 22, 2005, defendants **ALFRED GEORGE DECKER (001) and AMANDA LESLIE DUSTIN (005)**, 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; to wit, 2002 tax return for Daniel Monette, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 68
(TAKING IDENTITY OF ANOTHER PERSON)

On or about February 22, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for

any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 69
(FORGERY)

On or about February 22, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, with intent to defraud, knowingly possessed 2003 tax return for Daniel Monette, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 70
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about February 22, 2005, defendants **ALFRED GEORGE DECKER (001)** and **AMANDA LESLIE DUSTIN (005)**, 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; to wit, 2003 tax return for Daniel Monette, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 71
(TAKING IDENTITY OF ANOTHER PERSON)

On or about February 22, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 72
(FORGERY)

On or about February 22, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, with intent to defraud, knowingly possessed 2004 tax return for Daniel Monette, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 73
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about February 22, 2005, defendants **ALFRED GEORGE DECKER (001) and AMANDA LESLIE DUSTIN (005)**, 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; to wit, 2004 tax return for Daniel Monette, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 74
(TAKING IDENTITY OF ANOTHER PERSON)

On or about February 22, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 75
(FORGERY)

On or about February 10, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, with intent to defraud, knowingly possessed 2004 tax return for Ryan Parker, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 76
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about February 10, 2005, defendants **ALFRED GEORGE DECKER (001) and AMANDA LESLIE DUSTIN (005)**, 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; to wit, 2004 tax return for Ryan Parker, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 77
(TAKING IDENTITY OF ANOTHER PERSON)

On or about February 10, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 78
(FORGERY)

On or about March 10, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, with intent to defraud, knowingly possessed 2004 tax return for Julaine Richter, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 79
(FORGERY)

On or about June 6, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, with intent to defraud, knowingly possessed 2004 tax return for Julie LaRussa, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 80
(FORGERY)

On or about April 14, 2004, defendant **AMANDA LESLIE DUSTIN (005)**, with intent to defraud, knowingly possessed 2003 tax return for Ryan Herrera and Rebecca Mingle, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 81
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 10, 2005, defendants **ALFRED GEORGE DECKER (001)** and **AMANDA LESLIE DUSTIN (005)**, 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; to wit, 2004 tax return for Julaine Richter, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 82
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about June 6, 2005, defendants **ALFRED GEORGE DECKER (001) and AMANDA LESLIE DUSTIN (005)**, 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; to wit, 2004 tax return for Julie LaRussa, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 83
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about April 14, 2004, defendants **ALFRED GEORGE DECKER (001) and AMANDA LESLIE DUSTIN (005)**, 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; to wit, 2003 tax return for Ryan Herrera and Rebecca Mingle, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 84
(TAKING IDENTITY OF ANOTHER PERSON)

On or about March 26, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 85
(FORGERY)

On or about March 26, 2005, defendant **AMANDA LESLIE DUSTIN (005)**, with intent to defraud, knowingly possessed 2004 tax return for Amanda Dustin, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 86
(FORGERY)

On or about March 28, 2005, defendant **MATTHEW PETER DECKER (006)**, with intent to defraud, knowingly possessed 2004 tax return for Edward Christopher Jr. and Virginia

Christopher, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 87
(FORGERY)

On or about April 4, 2005, defendant **MATTHEW PETER DECKER (006)**, with intent to defraud, knowingly possessed 2004 tax return for Ryan Graham, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 88
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 26, 2005, defendants **ALFRED GEORGE DECKER (001)** and **AMANDA LESLIE DUSTIN (005)**, 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; to wit, 2004 tax return for Amanda Dustin, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 89
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 28, 2005, defendants **ALFRED GEORGE DECKER (001)** and **MATTHEW PETER DECKER (006)**, 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; to wit, 2004 tax return for Edward Christopher Jr. and Virginia Christopher, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 90
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about April 4, 2005, defendants **ALFRED GEORGE DECKER (001)** and **MATTHEW PETER DECKER (006)**, 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; to

wit, 2004 tax return for Ryan Graham, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 91
(TAKING IDENTITY OF ANOTHER PERSON)

On or about April 4, 2005, defendant **MATTHEW PETER DECKER (006)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 92
(FORGERY)

On or about March 22, 2005, defendant **MATTHEW PETER DECKER (006)**, with intent to defraud, knowingly possessed 2001 tax return for Jerry Walters and Jeanine Walters, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 93
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 22, 2005, defendants **ALFRED GEORGE DECKER (001) and MATTHEW PETER DECKER (006)**, 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; to wit, 2001 tax return for Jerry Walters and Jeanine Walters, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 94
(TAKING IDENTITY OF ANOTHER PERSON)

On or about March 22, 2005, defendant **MATTHEW PETER DECKER (006)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 95
(FORGERY)

On or about March 22, 2005, defendant **MATTHEW PETER DECKER (006)**, with intent to defraud, knowingly possessed 2002 tax return for Jerry Walters and Jeanine Walters, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 96
(FORGERY)

On or about March 22, 2005, defendant **MATTHEW PETER DECKER (006)**, with intent to defraud, knowingly possessed 2004 tax return for Jerry Walters and Jeanine Walters, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 97
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 22, 2005, defendants **ALFRED GEORGE DECKER (001) and MATTHEW PETER DECKER (006)**, 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; to wit, 2002 tax return for Jerry Walters and Jeanine Walters, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 98
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 22, 2005, defendants **ALFRED GEORGE DECKER (001) and MATTHEW PETER DECKER (006)**, 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; to wit, 2004 tax return for Jerry Walters and Jeanine Walters, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 99
(FORGERY)

On or about April 7, 2002, defendant **BENJAMIN BRIAN RUNGER (007)**, with intent to defraud, knowingly possessed 2002 tax return for Ronald Thebo and Ramona Whinery-Thebo, a

forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 100
(TAKING IDENTITY OF ANOTHER PERSON)

On or about April 7, 2002, defendant **BENJAMIN BRIAN RUNGER (007)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 101
(FORGERY)

On or about September 23, 2004, defendant **BENJAMIN BRIAN RUNGER (007)**, with intent to defraud, knowingly possessed 2002 tax return for Carl Danca and Julienne Danca, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 102
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about September 23, 2004, defendants **ALFRED GEORGE DECKER (001) and BENJAMIN BRIAN RUNGER (007)**, 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; to wit, 2002 tax return for Carl Danca and Julienne Danca, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 103
(TAKING IDENTITY OF ANOTHER PERSON)

On or about September 23, 2004, defendant **BENJAMIN BRIAN RUNGER (007)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 104
(FORGERY)

On or about September 23, 2004, defendant **BENJAMIN BRIAN RUNGER (007)**, with intent to defraud, knowingly possessed 2003 tax return for Carl Danca and Julienne Danca, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 105
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about September 23, 2004, defendants **ALFRED GEORGE DECKER (001) and BENJAMIN BRIAN RUNGER (007)**, 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; to wit, 2003 tax return for Carl Danca and Julienne Danca, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 106
(FORGERY)

On or about September 22, 2004, defendant **BENJAMIN BRIAN RUNGER (007)**, with intent to defraud, knowingly possessed Security Title Agency Mortgage Interest Letter, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 107
(FORGERY)

On or about March 7, 2004, defendant **BENJAMIN BRIAN RUNGER (007)**, with intent to defraud, knowingly possessed 2003 tax return for Tanner Woods and Sarah Woods, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 108
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 7, 2004, defendants **ALFRED GEORGE DECKER (001) and BENJAMIN BRIAN RUNGER (007)**, 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; to

wit, 2003 tax return for Tanner Woods and Sarah Woods, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 109
(TAKING IDENTITY OF ANOTHER PERSON)

On or about March 7, 2004, defendant **BENJAMIN BRIAN RUNGER (007)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 110
(FORGERY)

On or about March 25, 2005, defendant **BENJAMIN BRIAN RUNGER (007)**, with intent to defraud, knowingly possessed 2004 tax return for Tanner Woods and Sarah Woods, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 111
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 25, 2005, defendants **ALFRED GEORGE DECKER (001)** and **BENJAMIN BRIAN RUNGER (007)**, 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; to wit, 2004 tax return for Tanner Woods and Sarah Woods, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 112
(TAKING IDENTITY OF ANOTHER PERSON)

On or about March 25, 2005, defendant **BENJAMIN BRIAN RUNGER (007)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 113
(FORGERY)

On or about March 8, 2005, defendant **BENJAMIN BRIAN RUNGER (007)**, with intent to defraud, knowingly possessed 2004 tax return for Jessica Petersen, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 114
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 8, 2005, defendants **ALFRED GEORGE DECKER (001)** and **BENJAMIN BRIAN RUNGER (007)**, 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; to wit, 2004 tax return for Jessica Petersen, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 115
(TAKING IDENTITY OF ANOTHER PERSON)

On or about March 8, 2005, defendant **BENJAMIN BRIAN RUNGER (007)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 116
(FORGERY)

On or about February 11, 2004, defendant **BENJAMIN BRIAN RUNGER (007)**, with intent to defraud, knowingly possessed 2003 tax return for Gregg Koffler and Keryl Koffler, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 117
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about February 11, 2004, defendants **ALFRED GEORGE DECKER (001)** and **BENJAMIN BRIAN RUNGER (007)**, 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; to wit, 2003 tax return for Gregg Koffler and Keryl Koffler, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 118
(TAKING IDENTITY OF ANOTHER PERSON)

On or about February 11, 2004, defendant **BENJAMIN BRIAN RUNGER (007)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 119
(FORGERY)

On or about February 22, 2004, defendant **BENJAMIN BRIAN RUNGER (007)**, with intent to defraud, knowingly possessed 2003 tax return for Shannon Stair, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 120
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about February 22, 2004, defendants **ALFRED GEORGE DECKER (001) and BENJAMIN BRIAN RUNGER (007)**, 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; to wit, 2003 tax return for Shannon Stair, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 121
(TAKING IDENTITY OF ANOTHER PERSON)

On or about February 22, 2004, defendant **BENJAMIN BRIAN RUNGER (007)**, knowingly took, purchased, manufactured, recorded, possessed or used any personal identifying information or entity identifying information of another person or entity, including a real or fictitious person or entity, without the consent of that person or entity, with the intent to obtain or use the

identity for any unlawful purpose or to cause loss to a person or entity; to wit, a social security number, in violation of A.R.S. §§ 13-2008, 13-2001, 13-701, 13-702, 13-702.01 and 13-801.

COUNT 122
(FORGERY)

On or about June 13, 2005, defendant **CHRISTOPHER JAMES DECKER (008)**, with intent to defraud, knowingly possessed 2004 tax return for Natalia Garcia, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 123
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about June 13, 2005, defendants **ALFRED GEORGE DECKER (001)** and **CHRISTOPHER JAMES DECKER (008)**, 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; to wit, 2004 tax return for Natalia Garcia, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 124
(FORGERY)

On or about October 12, 2003, defendant **CHRISTOPHER JAMES DECKER (008)**, with intent to defraud, knowingly possessed Mortgage Banc Mortgage Interest Letter, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 125
(FORGERY)

On or about June 1, 2006, defendant **CHRISTOPHER JAMES DECKER (008)**, with intent to defraud, knowingly possessed 2005 tax return for Tanner Woods and Sarah Woods, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 126
(FORGERY)

On or about April 11, 2006, defendant **CHRISTOPHER JAMES DECKER (008)**, with intent to defraud, knowingly possessed 2005 tax return for Christopher Decker, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 127
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about June 1, 2006, defendants **ALFRED GEORGE DECKER (001)** and **CHRISTOPHER JAMES DECKER (008)**, 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; to wit, 2005 tax return for Tanner Woods and Sarah Woods, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 128
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about April 11, 2006, defendants **ALFRED GEORGE DECKER (001)** and **CHRISTOPHER JAMES DECKER (008)**, 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; to wit, 2005 tax return for Christopher Decker, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 129
(FORGERY)

On or about February 10, 2003, defendant **RYAN MICHAEL NELSON (004)**, with intent to defraud, knowingly possessed 2002 tax return for Ryan M. Nelson, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 130
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about February 10, 2003, defendants **ALFRED GEORGE DECKER (001)** and **RYAN MICHAEL NELSON (004)**, 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; to wit, 2002 tax return for Ryan M. Nelson, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 131

(FORGERY)

On or about February 3, 2004, defendant **RYAN MICHAEL NELSON (004)**, with intent to defraud, knowingly possessed 2003 tax return for Ryan M. Nelson, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 132
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about February 3, 2004, defendants **ALFRED GEORGE DECKER (001) and RYAN MICHAEL NELSON (004)**, 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; to wit, 2003 tax return for Ryan M. Nelson, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 133
(FORGERY)

On or about February 20, 2005, defendant **RYAN MICHAEL NELSON (004)**, with intent to defraud, knowingly possessed 2004 tax return for Ryan M. Nelson, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 134
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about February 20, 2005, defendants **ALFRED GEORGE DECKER (001) and RYAN MICHAEL NELSON (004)**, 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; to wit, 2004 tax return for Ryan M. Nelson, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 135
(FORGERY)

On or about March 3, 2006, defendant **RYAN MICHAEL NELSON (004)**, with intent to defraud, knowingly possessed 2005 tax return for Ryan M. Nelson, a forged instrument, in violation of A.R.S. §§ 13-2002, 13-2001, 13-701, 13-702, 13-702.01, and 13-801.

COUNT 136
(FRAUDULENT PREPARATION OF AN INCOME TAX RETURN)

On or about March 3, 2006, defendants **ALFRED GEORGE DECKER (001) and RYAN MICHAEL NELSON (004)**, 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; to wit, 2005 tax return for Ryan M. Nelson, in violation of A.R.S. §§ 42-1127, 13-701, 13-702, 13-702.01, and 13-801.

Pursuant to A.R.S. § 21-425, the State Grand Jurors find that the offenses described above were committed in MARICOPA County, Arizona.

TERRY GODDARD
Attorney General
State of Arizona

PHILIP GARROW
Assistant Attorney General

("True Bill")

Date

FOREPERSON OF THE GRAND JURY