

FILED
U.S. DIST. COURT
MIDDLE DIST. OF LA.
2013 MAR 28 AM 10:05

UNITED STATES DISTRICT COURT

MIDDLE DISTRICT OF LOUISIANA

BILL OF INFORMATION FOR CONFLICT OF INTEREST
AND EXCEEDING AUTHORIZED ACCESS TO
A GOVERNMENT COMPUTER

SIGN _____
BY DEPUTY CLERK

UNITED STATES OF AMERICA	:	CRIMINAL NO. 13-46 - BAJ-RLB
	:	
versus	:	18 U.S.C. § 205(a)(2)
	:	18 U.S.C. § 216(a)(1)
JEANNE L. GAVIN	:	18 U.S.C. § 1030(a)(2)(B)
	:	18 U.S.C. § 1030(c)(2)(A)
	:	18 U.S.C. § 2

THE UNITED STATES ATTORNEY CHARGES:

At All Relevant Times:

1. The Internal Revenue Service ("IRS") was an agency within the United States Treasury Department and part of the executive branch of the United States government. IRS was tasked with assessing and collecting federal taxes from individuals and entities.

2. JEANNE L. GAVIN, defendant herein, was employed by the IRS since 1979. She was assigned to the Baton Rouge office where she served as a Supervisory Internal Revenue Agent and Group Manager. GAVIN supervised approximately ten revenue agents responsible for determining federal tax liability and collecting owing taxes for individual, partnership, and corporate taxpayers. GAVIN's group was primarily responsible for auditing small businesses and self-employed taxpayers in the Baton Rouge area. As manager, GAVIN was involved in identifying taxpayers to be audited, assigning the auditor, and overseeing the audit.

Private Business

3. While employed by IRS, **GAVIN** established a limited liability corporation called Too Cool Enterprises which she used to operate a private tax and accounting business. As part of this venture, **GAVIN** performed tax and accounting services for a fee, including the preparation of IRS tax forms and representation of taxpayers before the IRS. Her clients included small businesses and self-employed taxpayers in the Baton Rouge area. **GAVIN** made over \$70,000 in cash and other payments through this venture.

Conflict of Interest

4. **GAVIN** and other IRS employees were not permitted to engage in outside employment unless they obtained a written conflict of interest waiver from the IRS. The process of obtaining such a waiver required a complete disclosure of the nature of the outside employment and an evaluation by the employee and numerous supervisors about whether such employment posed a conflict of interest. **GAVIN** was familiar with this requirement and utilized the process to obtain waivers in connection with other outside business ventures unrelated to tax services.

5. **GAVIN** knowingly failed to seek or obtain a conflict of interest waiver for her tax and accounting business. As **GAVIN** knew, the IRS would not have provided a conflict of interest waiver to perform private tax services.

Misuse of IRS Computer System

6. IRS maintained a computer system known as the Integrated Data Retrieval System (“IDRS”) which consisted of databases and operating programs that supported IRS employees working active tax cases. The system contained information concerning taxpayer accounts, including IRS activity regarding those accounts, information provided by taxpayers, and information obtained from other federal, state, and local governmental agencies.

7. **GAVIN** and other IRS employees were only authorized to access information in IDRS to carry out their official duties. They were not authorized to access information in IDRS to carry out a private business venture.

8. From 2005 through 2009, **GAVIN** accessed and obtained information in IDRS over 2000 times for purpose of her private business venture. Such information included taxpayer information, as well as information concerning IRS activity and material submitted by third parties in connection with the taxpayer. **GAVIN** improperly accessed and obtained such information through unsuspecting, subordinate IRS employees who accessed and obtained the information at her direction. Such employees did so based on **GAVIN**’s implicitly false representations that such information was being requested for official purposes.

COUNT ONE**Exceeding Authorized Access**

9. Paragraphs 1 through 3 and 6 through 8 are incorporated herein as factual allegations.

10. On or about the following dates, within the Middle District of Louisiana, **JEANNE L. GAVIN**, defendant herein, intentionally and knowingly did exceed authorized access to a computer, and did thereby obtain information from a department and agency of the United States, that is, **GAVIN** exceeded her authorized access to IDRS by accessing and obtaining information from IDRS as follows:

DATE	DESCRIPTION
03/03/2008	Improperly accessed IDRS records concerning taxpayer D.M.A.
04/17/2008	Improperly accessed IDRS records concerning taxpayer A.M.S.M.
04/21/2008	Improperly accessed IDRS records concerning taxpayer S.L.
04/17/2008	Improperly accessed IDRS records concerning taxpayer J.P.
04/17/2008	Improperly accessed IDRS records concerning taxpayer J.P.S.
09/10/2008	Improperly accessed IDRS records concerning taxpayer D.M.

The above is a violation of Title 18, United States Code, Sections 1030(a)(2)(B), 1030(c)(2)(A), and 2.

COUNT TWO

Conflict of Interest

11. Paragraphs 1 through 8 are incorporated herein as factual allegations.


12. From in or about 2005 through 2009, in the Middle District of Louisiana, **JEANNE L. GAVIN**, defendant herein, did knowingly act as an agent before the IRS other than in the proper discharge of her official duties and in connection with a request for a determination, claim, controversy, or other particular matter, in which the United States was a party and had a direct and substantial interest, that is, **GAVIN** acted as an agent for private citizens before the IRS in connection with their federal tax liabilities.

The above is a violation of Title 18, United States Code, Sections 205(a)(2) and 216(a)(1).

MARCH 27, 2013
DATE

UNITED STATES OF AMERICA, by


DONALD J. CAZAYOUX, JR.
UNITED STATES ATTORNEY


COREY R. AMUNDSON
ASSISTANT U.S. ATTORNEY

Place of Offense:

Matter to be sealed:

No

Yes

City Baton Rouge, LA

Related Case Information:

County/Parish: EBR

Superseding Indictment _____ Docket Number _____

Same Defendant _____ New Defendant X*Investigating Agency Treasury

Magistrate Case Number _____

*SA Gary Smith

Search Warrant Case No. _____

R 20/ R 40 from District of _____

Any Other Related Cases: _____

Defendant Information:

Defendant Name Jeannie Gavin

Alias:

U.S. Attorney Information:

AUSA Corey Amundson

Bar # 28865

Interpreter: ☒ No ☐ Yes

List language and/or dialect:

Location Status:

Arrest Date _____

_____ Already in Federal Custody as of _____

_____ Already in State Custody

_____ On Pretrial Release

U.S.C. Citations

Total # of Counts: 2 ☐ Petty ☒ Misdemeanor ☐ Felony

	<u>Index Key/Code</u>	<u>Description of Offense Charged</u>	<u>Count(s)</u>
set 1	<u>18:1030(a)(2)(B) and (c)(2)(A) & 2</u>	<u>Exceeding authorized access to a Government computer</u>	<u>1</u>
set 2	<u>18:205(a)(2) and (216)(a)(1)</u>	<u>Conflict of Interest</u>	<u>2</u>
set 3	_____	_____	_____
set 4	_____	_____	_____

(May be continued on second sheet)

Date: 03/28/2013

Signature of AUSA: _____

District Court Case Number (To be filled in by deputy clerk): _____