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ELECTRONIC

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
13-20346-CR-UNGARO/TORRES
CASE NO. _____

18 U.S.C. § 371
26 U.S.C. § 7206(1)
18 U.S.C. § 1001(a)(2)
18 U.S.C. § 2

UNITED STATES OF AMERICA

vs.

JULIO ROBAINA and
RAIZA VILLACIS ROBAINA,

Defendants.

INDICTMENT

The Grand Jury charges that:

GENERAL ALLEGATIONS

At all times relevant to this Indictment:

1. The Internal Revenue Code, Title 26, United States Code, required individuals, corporations, business entities, trusts, and estates to report truthfully, completely, and accurately all worldwide income, from whatever source derived, on their federal income tax return, unless specifically excluded by federal law.

2. The Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury responsible for administering and enforcing the tax laws of the United States and collecting the taxes owed to the Treasury of the United States under the Internal Revenue Code.

3. Defendant **JULIO ROBAINA** was a resident of Miami-Dade County, Florida. **JULIO ROBAINA** was married to defendant **RAIZA VILLACIS ROBAINA**.

4. **RAIZA VILLACIS ROBAINA** was a resident of Miami-Dade County, Florida.

5. Realty USA & Associates, Inc., (hereinafter "Realty USA") was incorporated in the State of Florida and was a Subchapter S corporation for federal income tax purposes.

6. As a Subchapter S corporation, Realty USA was required to report its income or loss on an IRS Form 1120S. The income or loss on the Form 1120S would "flow through" to the shareholders' federal income tax returns.

7. **JULIO ROBAINA** was the sole shareholder of Realty USA. As such, Realty USA's net income or loss would flow through to **JULIO ROBAINA'S** individual federal income tax return, and **JULIO ROBAINA** was required to report truthfully, completely, and accurately the net income or loss of Realty USA on his federal income tax return.

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

1. Paragraphs 1 through 7 of the General Allegations section of this Indictment are realleged and incorporated by reference herein.

2. From on or about January 1, 2005, the exact date being unknown to the Grand Jury, through on or about September 16, 2010, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendants,

JULIO ROBAINA and
RAIZA VILLACIS ROBAINA,

did knowingly and willfully, that is, with intent to further the object of the conspiracy, conspire, combine, confederate, and agree with each other, to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful governmental functions of the Internal Revenue Service of the Department of the Treasury of the United States in the ascertainment, computation, assessment, and collection of revenue, that is, federal income taxes.

PURPOSE OF THE CONSPIRACY

3. It was a purpose of the conspiracy for **JULIO ROBAINA** and **RAIZA VILLACIS ROBAINA** to enrich themselves by concealing, disguising, and failing to report the true and correct amount of their income to the Internal Revenue Service.

MANNER AND MEANS OF THE CONSPIRACY

The manners and means by which the defendants sought to accomplish the object and purpose of the conspiracy included, among others, the following:

4. **JULIO ROBAINA** and **RAIZA VILLACIS ROBAINA** would conduct financial transactions in a manner that would conceal the true nature of those transactions.

5. **JULIO ROBAINA** and **RAIZA VILLACIS ROBAINA** would conceal from their tax return preparer information necessary for complete and accurate personal income tax returns and thereby cause the preparation of personal income tax returns that falsely understated the total amount of income that they received.

6. **JULIO ROBAINA** and **RAIZA VILLACIS ROBAINA** would subscribe to personal income tax returns knowing that such returns falsely understated the total amount of income that they received.

7. **JULIO ROBAINA** and **RAIZA VILLACIS ROBAINA** would conceal from their tax return preparer information necessary for complete and accurate corporate income tax returns and thereby cause the preparation of corporate income tax returns that falsely overstated losses incurred.

8. **JULIO ROBAINA** would subscribe to corporate income tax returns knowing that such returns falsely overstated losses incurred.

9. **JULIO ROBAINA** and **RAIZA VILLACIS ROBAINA** would make false representations to federal agents investigating loans made by **JULIO ROBAINA**, **RAIZA VILLACIS ROBAINA**, and their businesses.

OVERT ACTS

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

1. On or about November 4, 2005, **JULIO ROBAINA** directed R.V. to pay \$300,000 to Realty USA for "services rendered" by **JULIO ROBAINA**.

2. On or about September 5, 2006, **JULIO ROBAINA** caused the filing of a U.S. Income Tax Return for an S Corporation, IRS Form 1120S, for Realty USA for calendar year 2005, that falsely reported an ordinary loss of \$87,975.

3. On or about January 29, 2007, **JULIO ROBAINA** and **RAIZA VILLACIS ROBAINA** caused the filing of a joint U.S. Individual Income Tax Return, IRS Form 1040, for calendar year 2005, in which they falsely understated their total income.

4. On or about June 2, 2006, **JULIO ROBAINA** caused P.B.G. Corp. to pay \$142,431.84 to Regions Bank to satisfy **JULIO ROBAINA**'s automobile loan for a 2001 Ferrari.
5. On or about August 16, 2006, **JULIO ROBAINA** caused an attorney from the law firm of R.R.P.E. to transfer \$384,652 to C&M Title.
6. On or about August 31, 2006, **JULIO ROBAINA** signed a HUD-1 Settlement Statement for the purchase of a condominium at 4775 Collins Avenue, Unit 4208, Miami Beach, Florida, that stated that **JULIO ROBAINA** had delivered \$251,948.05 at the closing for such condominium.
7. On or about September 1, 2006, **RAIZA VILLACIS ROBAINA** wire transferred \$205,448.05 to C&M Title for the purchase of the condominium at 4775 Collins Avenue, Unit 4208, Miami Beach, Florida.
8. On or about September 11, 2007, **JULIO ROBAINA** caused the filing of a U.S. Income Tax Return for an S Corporation, IRS Form 1120S, for Realty USA for calendar year 2006, that falsely reported an ordinary loss of \$46,733.
9. On or about October 18, 2007, **JULIO ROBAINA** and **RAIZA VILLACIS ROBAINA** caused the filing of a joint U.S. Individual Income Tax Return, IRS Form 1040, for calendar year 2006, in which they falsely understated their total income.
10. On or about February 6, 2007, **JULIO ROBAINA** caused an intra-bank transfer of \$800,000 from the bank account of C.F. Limited Partnership at U.S. Century Bank to a personal account of **JULIO ROBAINA** and **RAIZA VILLACIS ROBAINA** at U.S. Century Bank.

11. On or about September 2, 2008, **JULIO ROBAINA** caused the filing of a U.S. Income Tax Return for an S Corporation, IRS Form 1120S, for Realty USA for calendar year 2007, that falsely reported an ordinary loss of \$10,730.

12. On or about October 20, 2008, **JULIO ROBAINA** and **RAIZA VILLACIS ROBAINA** caused to the filing of a joint U.S. Individual Income Tax Return, IRS Form 1040, for calendar year 2007, in which they falsely understated their total income.

13. On or about August 13, 2010, **JULIO ROBAINA** falsely represented to agents of the Internal Revenue Service and Homeland Security Investigations that he had no involvement in the operations of the businesses of MR Holdings, LLC, and RVR Holdings, LLC.

14. On or about August 13, 2010, **JULIO ROBAINA** falsely represented to agents of the Internal Revenue Service and Homeland Security Investigations that he had never received cash interest payments from L.F.P.

15. On or about September 16, 2010, **RAIZA VILLACIS ROBAINA** falsely represented to agents of the Internal Revenue Service and Homeland Security Investigations that **JULIO ROBAINA** had no involvement in the operations of MR Holdings, LLC, and RVR Holdings, LLC.

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

COUNT 2
Making and Subscribing a False Return, Statement, or Other Document
(26 U.S.C. § 7206(1))

1. Paragraphs 1 through 7 of the General Allegations section of this Indictment are realleged and incorporated by reference herein.

2. On or about October 18, 2007, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendants,

**JULIO ROBAINA and
RAIZA VILLACIS ROBAINA,**

residents of Miami-Dade County, Florida, did willfully make and subscribe a joint 2006 U.S. Individual Income Tax Return, IRS Form 1040, which was verified by a written declaration that it was made under the penalties of perjury, and filed with the Internal Revenue Service, which tax return they did not believe to be true and correct as to every material matter, in that the tax return reported total income on line 22 as a loss of \$62,015, whereas, as they then and there well knew and believed, the total income was greater than reported.

In violation of Title 26, United States Code, Section 7206(1), and Title 18, United States Code, Section 2.

COUNT 3

**Making and Subscribing a False Return, Statement, or Other Document
(26 U.S.C. § 7206(1))**

1. Paragraphs 1 through 7 of the General Allegations section of this Indictment are realleged and incorporated by reference herein.

2. On or about October 20, 2008, in Miami-Dade County, in the Southern District of Florida, and elsewhere, the defendants,

**JULIO ROBAINA and
RAIZA VILLACIS ROBAINA,**

residents of Miami-Dade County, Florida, did willfully make and subscribe a joint 2007 U.S. Individual Income Tax Return, IRS Form 1040, which was verified by a written declaration that

it was made under the penalties of perjury, and filed with the Internal Revenue Service, which tax return they did not believe to be true and correct as to every material matter, in that the tax return reported total income on line 22 as \$1,023,672, whereas, as they then and there well knew and believed, the total income was greater than reported.

In violation of Title 26, United States Code, Section 7206(1) and Title 18, United States Code, Section 2.

COUNT 4
Fraud and False Statement
(18 U.S.C. § 1001(a)(2))

On or about August 13, 2010, in Miami-Dade County, in the Southern District of Florida, in a matter within the jurisdiction of the United States Department of Treasury, an agency of the executive branch of the Government of the United States, the defendant,

JULIO ROBAINA,

did knowingly and willfully make a false, fraudulent, and fictitious statement and representation as to a material fact to agents of the Internal Revenue Service and Homeland Security Investigations, in that the defendant represented that he had no involvement in the operations of the businesses MR Holdings, LLC, and RVR Holdings, LLC, when in truth and in fact, and as the defendant knew, he had negotiated and agreed to the terms of loans made by or on behalf of MR Holdings, LLC, and RVR Holdings, LLC.

In violation of Title 18, United States Code, Section 1001(a)(2).

COUNT 5
Fraud and False Statement
(18 U.S.C. § 1001(a)(2))

On or about August 13, 2010, in Miami-Dade County, in the Southern District of Florida, in a matter within the jurisdiction of the United States Department of Treasury, an agency of the executive branch of the Government of the United States, the defendant,

JULIO ROBAINA,

did knowingly and willfully make a false, fraudulent, and fictitious statement and representation as to a material fact, to agents of the Internal Revenue Service and Homeland Security Investigations, in that the defendant represented that he never received cash interest payments from L.F.P., when in truth and in fact, and as the defendant knew, he had received cash interest payments from L.F.P.

In violation of Title 18, United States Code, Section 1001(a)(2).

COUNT 6
Fraud and False Statement
(18 U.S.C. § 1001(a)(2))

On or about September 16, 2010, in Miami-Dade County, in the Southern District of Florida, in a matter within the jurisdiction of the United States Department of Treasury, an agency of the executive branch of the Government of the United States, the defendant,

RAIZA VILLACIS ROBAINA,

did knowingly and willfully make a false, fraudulent, and fictitious statement and representation as to a material fact, to agents of the Internal Revenue Service and Homeland Security Investigations, in that the defendant represented that **JULIO ROBAINA** had no involvement in

the operations of MR Holdings, LLC, and RVR Holdings, LLC, when in truth and in fact, and as the defendant knew, **JULIO ROBAINA** had negotiated and agreed to the terms of loans made by or on behalf of MR Holdings, LLC, and RVR Holdings, LLC.

In violation of Title 18, United States Code, Section 1001(a)(2).

A TRUE BILL

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FOREPERSON *J 9*

W. Ferrer, Chief, Criminal Div.

WIFREDO A. FERRER
UNITED STATES ATTORNEY

Richard D. Gregorie

RICHARD D. GREGORIE
ASSISTANT UNITED STATES ATTORNEY

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