

IN THE District COURT,  
IN AND FOR THE COUNTY OF WELD,

AFFIDAVIT FOR SEARCH WARRANT

FILED IN WELD COUNTY  
COMBINED COURTS  
2008 OCT 16 PM 4:00

BEFORE JUDGE Korow

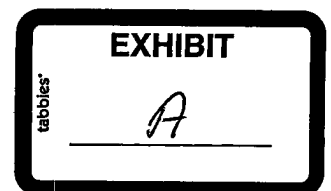
Your affiant, Weld County Sheriff's Office Deputy Rich Toft, being first duly sworn, upon his oath says:  
that he has reason to believe that on the person, at the place, and/or in the vehicle known as:

1. Amalia's Translation and Tax Services, 1501 9th Street/829 15<sup>th</sup> Avenue in Greeley, Colorado.  
The building is described as a tan/peach cinder block store front with red trim. It has a flat roof.  
The door to the business is on the south wall and faces south. It is glass. The numbers 1501 are  
displayed in black, above the door. A lighted sign is on the east wall at the south corner, "Amalia's  
Translation and Tax Services". The building is on the north/west corner of 9th Street and 15th  
Avenue. It is attached to a two story wood frame residence.

According to the Weld County Assessor's Office 1501 9th Street is a 3 unit apartment building with a  
1,251 square foot commercial building.

there is now located certain property, to-wit:

1. All tax returns filed with an Individual Tax Identification Number (ITIN) for tax years 2006 and  
2007 in which the ITIN name and number do not match the wage earnings documentation.
2. Proof of identification referred to in paragraph one associated with the ITIN tax returns.
3. Any and all documents associated with the ITIN tax returns referred to in paragraph one.
4. Receipts for ITIN tax services referred to in paragraph one.
5. Contracts associated with the ITIN tax services referred to in paragraph one.
6. W-7 Forms.
7. Wage and tax earning documentation referred to in paragraph one including but not limited to W-  
2 forms, and 1099 forms.



8. Any and all computer systems and computer equipment to include, but not limited to, central processing units and circuit boards attached or unattached to the computer system.
9. Any and all storage media to include, but not limited to, floppy diskettes, hard disk drives, removable disk drive cartridges and drives, magnetic computer tapes, compact disks, and any other device capable of storing information in a magnetic/optical form, whether internal or external to the computer system, attached or unattached to the computer system.
10. Any and all computer peripheral devices attached or unattached to the computer to include but not limited to computer monitors, printers, keyboards, modems, or other physical devices which serve to transmit or receive information to and from the computer.
11. Any and all computer programs or software used in the operation of the computer system, used to transmit or receive information, used to display or print graphics or other types of files, and all other computer programs and software associated with the computer system to include all programs stored on the computer, floppy disk, CD's, or other storage media.
12. Any and all documents which serve the purpose of explaining the way in which the computer hardware, programs, and data are used, including manuals for computer equipment or software, printouts of computer programs, data files, or other information which has been or continues to be stored electronically or magnetically in the computer system.
13. Any and all papers, documents, or other readable material, whether generated by handwriting, typewriter, computer or other device, which contains user names and related, addresses, or telephone numbers, and passwords for any computer systems.
14. Any and all passwords, encryption keys, access codes or other security or privacy devices, whether of a physical, written or oral form, used to encrypt, encode, or otherwise limit access to information, files, programs, accounts or other data associated with or stored any computer.
15. Any proof of ownership, maintenance, control, or use of electronic or computer related equipment, programs, data, or documentation at that address including correspondence, invoices, or similar items.

16. Your affiant is seeking permission to examine the computer and storage devices for any and all data, correspondence, electronic mail, voice messages, letters, notes, ledgers, spreadsheets, documents, memorandum, image, or graphic files:

which property:

- (1) is stolen
- (2) is designed or intended for use or which is or has been used as a means of committing a criminal offense or the possession of which is illegal;
- (3) would be material evidence in a subsequent criminal prosecution;

Based upon the following facts:

On August 13, 2008 Detective Noonan investigated an Identity theft. The suspect, Servando Trejo (DOB 021571) cooperated with an interview. He said he entered the United States illegally and purchased a social security number and name from someone when he entered the country.

Trejo told Detective Noonan he tried to do everything right. He even filed tax returns using an ITIN (Individual Tax Identification Number).

Detective Noonan asked him to explain how he did that. Trejo said he earned his wages using the social security number and name he purchased. Then he went to Amalia's Translation and Tax Service. He informed her he was using a fake social security number and name for employment and provided her with his real name.

The tax service provider then assisted in getting him an ITIN. When she filed his taxes for him she attached the W-2 forms (false name/Social Security Number) to the tax return with his real name and ITIN. Trejo said he has been using Amalia's Tax Service for several years and recently she started E-Filing his tax returns.

Detective Noonan asked Trejo how he found out about Amalia's Tax Services. Trejo said he has been using a fake Social Security Number and name for several years and had worked for several different companies in the Agricultural industry. He continued by saying everyone knows to go to her for their taxes. He found out through word of mouth.

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Detective Noonan completed a consent search at his residence and located several tax returns filed by Amalia's Tax Service, an advertisement for the business and receipts Trejo paid for the tax services.

Agent Stephen Bratten, with Colorado Department of Revenue (DOR) reviewed the case and informed Detective Noonan Amalia's Tax Service is conducting business according to Internal Revenue Service (IRS) guidelines and has not violated any laws.

He interviewed Amalia Cerrillo on September 16, 2008. She informed Agent Bratten she is knowingly preparing taxes for individuals who are undocumented workers/illegal aliens.

Amalia stated when a client comes into the office to have their taxes prepared she makes the clients go through the following steps:

1. Amalia requires either a birth certificate or passport and another form of picture identification with their real name.
2. Amalia requires the client complete a W-7 form to obtain an ITIN from the Feds/IRS.
3. Amalia requires wage/earnings information including W-2, or 1099 forms
4. Amalia requires they sign a form stating all items or documentation being received by her are true and accurate.

Amalia stated that if people applying for an ITIN they are illegal aliens. Amalia said the ITIN numbers are a nine digit number that begins with the number 9.

Amalia said with this type of client, almost all of them provide her with wage information W-2/1099 with a Social Security Number that belongs to someone else. Amalia said she is following IRS guidelines for handling these situations and includes the ITIN on the tax return forms. Amalia said generally on the wage document W-2/1099 she will cross out the fake name and SSN and input the real information before sending it in.

Amalia said at her business location in Greeley she keeps a copy of each client file and in these files is a copy of the tax returns, wage information, W-7 form and their real picture ID. Amalia said that

she keeps all W-7 forms on file even for the dependents of the tax payer. Amalia said if the dependent is under the age of 14 then she does not have or require a picture ID.

Agent Bratten asked Amalia why after being issued the ITIN the clients continue to use the fake SSN with employers and for other purposes. Amalia stated that the clients are afraid of being fired and/or deported if they notify the employer of the ITIN. Amalia said if the client notifies an employer of the ITIN the employer will know they are illegal and know they have been using someone else's identity.

According to Agent Bratten the IRS e-file system has been changed to allow returns being filed with an Individual Taxpayer Identification Number to show wages reported to a Social Security number. It is now possible to e-file a return with an ITIN/SSN mismatch. In the past, these returns could only be filed on paper. The taxpayer's correct ITIN should be used as the identifying number at the top of Form 1040. When inputting wage data, the SSN should be entered exactly as shown on the Form W-2 issued by the employer.

Agent Bratten also informed Detective Noonan an e-file error code was designed to reject returns filed with typographical errors, but the unintended consequence led to returns being rejected because of ITIN/SSN mismatches. The IRS has changed the programming to ensure that these returns will not be stopped, and transcription errors can still be caught. The change means that ITIN returns with an ITIN/SSN mismatch can be e-filed. This change will help ensure that tax information is being captured in the most efficient manner possible.

The wages are reported as being earned by the ITIN holder, and are taxable to the ITIN holder. The change will make it easier for IRS systems to associate the wages with the ITIN holder. This will stop the IRS from sending a notice to the person whose SSN is being used and eliminates the need for that person to prove that they did not earn the wages.

The Internal Revenue Code does not distinguish between legal or illegal income. Regardless of how the income was earned, if it is taxable income, the person who received the income is required to file a federal tax return and report the income. Individuals with ITIN/SSN mismatches on their tax returns have always been required to file.

The business advertisement for Amalia's Translation and Tax Services states the office locations are 1215 West Platte Avenue in Fort Morgan Colorado and 1501 9<sup>th</sup> Street in Greeley, Colorado.

Detective Noonan contacted Fort Morgan Police Department. They advised 1215 West Platte is now

a diner. Detective Noonan searched local records for Amalia Cerrillo. Those records indicate her most current address is 1501 9<sup>th</sup> Street in Greeley. An internet sight called Axcium/Insight Government indicated the most recent address for Cerrillo is 829 15th Avenue and her previous address is 1501 9<sup>th</sup> Street. Cerrillo's driver's license indicates her address is 1501 9<sup>th</sup> Street.

It is the affiant's belief that evidence of Identity Theft and Criminal Impersonation exists at the business/residence known as Amalia's Translation and Tax Services, 1501 9<sup>th</sup> Street Greeley, Colorado.

Detective Ford has received specialized training to conduct forensic examinations of digital devices. It is Detective Ford's training and experience that this information contained on computer media cannot be readily accessed at the location the computer is seized from. The computer will need to be removed, and processed in a forensic laboratory setting. This may involve imaging the media to be examined and then conducting an analysis on that image. Processing the computer on scene may result in an incomplete examination and could result in destruction of data present on the media. Removal and examination in a controlled setting will prevent the destruction of data and will allow for a complete analysis.

It is Detective Ford's training and experience that computer media capable of storing evidentiary data may include a variety of devices from large to very small. For example, a one giga-byte XD memory card may only be as big as a postage stamp. This type of device is capable of storing a large quantity of data and may be located or hidden in a small space. Additionally, Detective Ford has specific training regarding the recovery of deleted files that are maintained on the computer system for extended periods of time despite the user's attempts to destroy or delete the data.

Dated this 16<sup>th</sup> day of OCTOBER, 2008.

Rh Toft  
AFFIANT

This affidavit, consisting of 6 pages, was subscribed and sworn to before me this 16<sup>th</sup> day of OCT, 2008.

[Signature] Mr. Karion  
JUDGE