

<p>DISTRICT COURT, CITY AND COUNTY OF DENVER, COLORADO</p> <p>1437 Bannock Street Denver, CO 80202</p>	<p style="text-align: center;">▲ COURT USE ONLY ▲</p>
<p><b>THE PEOPLE OF THE STATE OF COLORADO,</b></p> <p>v.</p> <p><b>ROBERT TARIN, DOB 05/20/1996;</b></p> <p><b>ANA MARIA TARIN, DOB 07/27/1962;</b></p> <p><b>RAMON ROBERTO TARIN-DELEON, DOB 07/14/1971;</b></p> <p><b>ADRIAN OMAR TARIN, DOB 11/15/1965;</b></p> <p><b>and</b></p> <p><b>LUZ ESTELA TARIN, DOB 09/19/1963,</b></p> <p>Defendants.</p>	
<p>PHILIP J. WEISER, Attorney General CRYSTAL LITRELL, Senior Assistant Attorney General (36814) 1300 Broadway, 9<sup>th</sup> Floor Denver, CO 80203 720-508-6702</p>	<p>Case No.: GJ Case No.: 22CR0001</p> <p>Ctrm: 259</p>
<p><b>COLORADO STATE GRAND JURY INDICTMENT</b></p>	

**CHARGES:**

- COUNT ONE:** THEFT – \$20,000 - \$100,000, C.R.S. § 18-4-401(1),(2)(h),(4)(b) (Class 4 Felony) {08A15}
- (Robert Tarin)**
- COUNT TWO:** CYBERCRIME – COMMIT THEFT – \$20,000 - \$100,000, C.R.S. § 18-5.5-102(1)(d),(3)(a)(VII), (Class 4 Felony) {15039}
- (Robert Tarin)**

**COUNT THREE:** ATTEMPT TO INFLUENCE A PUBLIC SERVANT,  
**(Robert Tarin)** C.R.S. § 18-8-306, (Class 4 Felony) {24051}

**COUNT FOUR:** FORGERY, C.R.S. § 18-5-102(1)(c), (Class 5 Felony)  
**(Robert Tarin)** {1001C}

**COUNT FIVE:** FORGERY, C.R.S. § 18-5-102(1)(c), (Class 5 Felony)  
**(Robert Tarin)** {1001C}

**COUNT SIX:** FILING A FALSE TAX RETURN,  
**(Robert Tarin)** C.R.S. § 39-21-118(4), (Class 5 Felony) {40024}

**COUNT SEVEN:** FILING A FALSE TAX RETURN,  
**(Robert Tarin)** C.R.S. § 39-21-118(4), (Class 5 Felony) {40024}

**COUNT EIGHT:** ATTEMPT TO INFLUENCE A PUBLIC SERVANT,  
**(Robert Tarin)** C.R.S. § 18-8-306, (Class 4 Felony) {24051}

**COUNT NINE:** FILING A FALSE TAX RETURN,  
**(Ramon Tarin-Deleon and Ana Tarin)** C.R.S. § 39-21-118(4), (Class 5 Felony) {40024}

**COUNT TEN:** FILING A FALSE TAX RETURN,  
**(Luz Tarin)** C.R.S. § 39-21-118(4), (Class 5 Felony) {40024}

**COUNT ELEVEN:** FILING A FALSE TAX RETURN,  
**(Luz Tarin)** C.R.S. § 39-21-118(4), (Class 5 Felony) {40024}

**COUNT TWELVE:** FILING A FALSE TAX RETURN,  
**(Adrian Tarin)** C.R.S. § 39-21-118(4), (Class 5 Felony) {40024}

**COUNT THIRTEEN:** FILING A FALSE TAX RETURN,  
**(Luz Tarin)** C.R.S. § 39-21-118(4), (Class 5 Felony) {40024}

<p>DISTRICT COURT, CITY AND COUNTY OF DENVER, COLORADO</p> <p>1437 Bannock Street Denver, CO 80202</p>	
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<p>PHILIP J. WEISER, Attorney General CRYSTAL LITRELL, Senior Assistant Attorney General (36814) 1300 Broadway, 9<sup>th</sup> Floor Denver, CO 80203 720-508-6702</p>	<p>Case No.: GJ Case No.: 22CR0001  Ctrm: 259</p>
<p><b>COLORADO STATE GRAND JURY INDICTMENT</b></p>	

Of the 2022-2023 term of the Denver District Court in the year 2023; the 2022-2023 Colorado State Grand Jurors, chosen, selected and sworn in the name and by the authority of the People of the State of Colorado, upon their oaths, present the following:

## INDEX OF COUNTS

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## ESSENTIAL FACTS

1. From July 2020 through May 2021, ROBERT TARIN, D.O.B. 05/20/96 (“TARIN, JR.”) fraudulently obtained \$31,577.00 in unemployment benefits by providing false information to the Colorado Department of Labor and Employment (“CDLE”) and failed to disclose his unemployment benefits or other business income on his 2020 or 2021 Colorado State Income Tax Returns.

2. TARIN, JR. is a Colorado resident who resides in Larimer County, Colorado.

3. TARIN, JR. was the owner and registered agent of King Towing, LLC, which is a now-delinquent limited liability company that was registered with the Colorado Secretary of State in 2017, with a last known principal street address located at 524 Wagon Bend Road, Berthoud, CO 80513, in Larimer County, Colorado.

4. Investigation related to TARIN, JR. and King Towing reflects that TARIN, JR. has regularly used addresses associated with his parents, Ramon Roberto Tarin-Deleon and Ana Maria Tarin. The Secretary of State initially identified TARIN JR.’s parents’ home address in association with the registered agent for King Towing, LLC. Later, the registered agent address was changed to reflect 524 Wagon Bend Road, which is TARIN, JR.’s personal home address.

5. In 2021, TARIN, JR. created the entity King Towing, Inc. (cumulatively, the businesses are herein called “KING TOWING”). The registered agent address was listed as the address of a restaurant belonging to TARIN, JR.’s parents located at 251 14<sup>th</sup> St. SE, Loveland, CO 80537. TARIN, JR. has always been identified as the registered agent for KING TOWING.

6. TARIN, JR. is also the owner and registered agent of King Fence Co. (“KING FENCE”), which is a now-delinquent corporation registered with the Colorado Secretary of State, which has a last known principal street address located at 261 14<sup>th</sup> St. SE, Loveland, CO 80537, in Larimer County. TARIN, JR. is the registered agent for KING FENCE.

7. A business bank account with Security Services Credit Union (“SSCU”) for KING TOWING (Account No. ending in 1071) listed TARIN, JR. as sole account owner and authorized signatory. TARIN, JR. is also the account holder and signatory for a personal SSCU bank account with an Account No. ending in 7071.

8. A second business bank account for KING FENCE (Account No. ending in 3071) was opened on February 25, 2020, with TARIN, JR. as sole account owner and authorized signatory.

9. TARIN, JR. also has a business checking account for KING TOWING with Chase (Account No. ending in 9920), for which he is the sole account owner and signatory.

10. Ramon Roberto Tarin-Deleon, D.O.B. 07/14/1971 (“TARIN, SR.”) is an individual who resides in Larimer County, Colorado. He is the husband of Ana Maria Tarin, D.O.B. 07-27-1962 (“A.M. TARIN”), who also resides in Larimer County. A.M. TARIN and TARIN, SR. are the parents of TARIN, JR.

11. A.M. TARIN and TARIN, SR. are the owners of a restaurant, Taqueria Rancho Alegre 3, Inc. (“TAQUERIA LOVELAND”), which has a principal street address located at 251 S.E. 14<sup>th</sup> St., Loveland, CO 80537. TARIN, SR. is the registered agent for TAQUERIA LOVELAND.

12. A First National Bank of Omaha business bank account for TAQUERIA LOVELAND (Account No. ending in 7022) identifies A.M. TARIN and TARIN, SR. as the owners and authorized signatories on the account, with the account address being their shared residence.

13. Luz Estella Tarin, D.O.B. 09/19/1963 (“L. TARIN”) is an individual who resides in Weld County, Colorado. L. TARIN is the wife of Adrian Omar Tarin, D.O.B. 11/15/1965 (“A.O. TARIN”). L. TARIN and A.O. TARIN are the aunt and uncle of TARIN, JR.

14. L. TARIN and A.O. TARIN are the owners of a restaurant, Taqueria Rancho Alegre (“TAQUERIA GREELEY”), which has a principal street address located at 2729 8<sup>th</sup> Ave., Greeley, CO 80631. This address is located in Garden City, Weld County, Colorado. Business records reflect Garden City and Greeley interchangeably for this address. L. TARIN is the registered agent for TAQUERIA GREELEY.

15. A business FirstBank account (Account No. ending in 8668) was opened on May 5, 2015 for TAQUERIA GREELEY in the name of “Tarin, Luz Estela DBA Taqueria Rancho Alegre” and identifies both L. TARIN and A.O. TARIN as authorized signors for the account.

16. The Colorado Department of Revenue (“CDOR”) is located in Jefferson County, Colorado. The Executive Director for the CDOR is Mark Ferrandino.

17. The Colorado Department of Labor and Employment (“CDLE”) is located in the City and County of Denver, Colorado. The Executive Director for the CDLE is Joseph Barela.

**COUNT ONE:**

**THEFT – \$20,000 - \$100,000**

**C.R.S. § 18-4-401(1),(2)(h),(4)(b) – (F4) {08A15}**

**(As to Robert Tarin)**

On or about and between July 12, 2020 and May 12, 2021, triable in the State of Colorado, **ROBERT TARIN** unlawfully, feloniously, and knowingly, without authorization or by threat or deception, obtained, retained, or exercised control over, a thing of value, namely: unemployment benefits, of the Colorado Department of Labor and Employment, with the aggregate value of twenty thousand dollars or more but less than one hundred thousand dollars, and knowingly used, concealed, or abandoned the thing of value in such manner as to permanently deprive the victim permanently of its use or benefit; in violation of section 18-4-401(1)(b),(2)(h),(4)(B), C.R.S.

**COUNT TWO:**  
CYBERCRIME (THEFT) - \$20,000 - \$100,000  
C.R.S. 18-5.5-102(1)(D),(3)(A)(VII) – (F4) {15039}  
(As to Robert Tarin)

On or about and between July 12, 2020 and May 12, 2021, triable in the State of Colorado, **ROBERT TARIN** unlawfully, feloniously, and knowingly accessed a computer, computer network, or computer system, or any part thereof to commit theft, and the loss, damage, value of services, or thing of value taken, or cost of restoration or repair, was twenty thousand dollars or more but less than one thousand dollars; in violation of section 18-5.5-102(1)(d),(3)(a)(VII), C.R.S.

**COUNT THREE:**  
ATTEMPT TO INFLUENCE A PUBLIC SERVANT  
C.R.S. § 18-8-306 – (F4) {24051}  
(As to Robert Tarin - CDLE)

On or about and between July 12, 2020 and May 12, 2021, triable in the State of Colorado, **ROBERT TARIN** unlawfully and feloniously attempted to influence Colorado Department of Labor and Employment Executive Director Joseph Barela and/or his employees and designees, a public servant, by means of deceit, with the intent thereby to alter or affect the public servant's decision, vote, opinion, or action concerning a matter which was to be considered or performed by the public servant or the agency or body of which the public servant was a member; in violation of section 18-8-306, C.R.S.

**COUNT FOUR:**  
FORGERY  
C.R.S. § 18-5-102 (1)(C) – (F5) {1001C}  
(As to Robert Tarin – PUA Application)

On or about July 12, 2020, triable in the State of Colorado, **ROBERT TARIN**, with the intent to defraud the Colorado Department of Labor and Employment, unlawfully, feloniously, and falsely made, completed, altered, or uttered a written instrument which was or which purported to be, or which was calculated to become or to represent if completed, a deed, will, codicil, contract, assignment, commercial instrument, promissory note, or other instrument which document did or may have evidenced, created, transferred, terminated, or otherwise affected a legal right, interest, obligation, or status, namely: a false

application for Unemployment Insurance benefits; in violation of section 18-5-102(1)(c), C.R.S.

**COUNT FIVE:**

**FORGERY**

C.R.S. § 18-5-102 (1)(C) – (F5) {1001C}

(As to Robert Tarin – Weekly UI Certification Forms)

On or about and between July 19, 2020 and May 9, 2021, triable in the State of Colorado, **ROBERT TARIN**, with the intent to defraud the Colorado Department of Labor and Employment, unlawfully, feloniously, and falsely made, completed, altered, or uttered a written instrument which was or which purported to be, or which was calculated to become or to represent if completed, a deed, will, codicil, contract, assignment, commercial instrument, promissory note, or other instrument which document did or may have evidenced, created, transferred, terminated, or otherwise affected a legal right, interest, obligation, or status, namely: false weekly certification forms for continuing Unemployment Insurance benefits; in violation of section 18-5-102(1)(c), C.R.S.

Facts that support the offenses set forth in Counts One through Five above include, but are not limited to, the following:

18. All of the facts supporting all other counts in this Indictment and the Essential Facts are incorporated in Counts One through Five by this reference.

19. TARIN JR. filed for unemployment insurance (“UI”) benefits with the Colorado Department of Labor and Employment under the Pandemic Unemployment Assistance (“PUA”) program via an online application on or about July 12, 2020.

20. The federal PUA program was established by the Corona Aid, Relief and Economic Security Act (“CARES Act”) in 2020 to provide thirty-nine weeks of unemployment benefits to self-employed individuals, gig workers, and other independent contractors. The United States Department of Labor (“USDOL”) has issued an Unemployment Policy Letter that instructs that all PUA claims filed with false information are ruled ineligible due to fraud, are completely overpaid, and are subject to penalty.

21. TARIN, JR. received PUA unemployment benefits covering the benefit period July 11, 2020 through May 8, 2021, via payments dated July 16, 2020 through May 12, 2021. The payments were made via electronic deposit into



TARIN, JR.'s personal SSCU account ending in 7071; into a First National Bank of Omaha account owned by his mother, Ana Tarin, ending in 0269; and into TARIN, JR.'s Chase bank account ending in 9920.

22. A review of TARIN, JR.'s July 12, 2020 PUA application for UI benefits indicates that TARIN, JR. provided false information in response to numerous questions on the application.

23. When completing the PUA application for UI benefits online, TARIN, JR. identified his "Primary Occupation" from a selection of occupations as, "Heavy and Tractor-Trailer Truck Drivers." TARIN, JR. did not disclose KING FENCE at any time.

24. A review of SSCU bank records for the business account ending in 3071 reveals that KING FENCE had the following deposits in 2020:

- a. Checks: \$22,862.00
- b. Cash Deposits: \$2,090.00
- c. Square Deposits: \$6,866.05
- d. Total Deposits: \$31,818.05

25. When answering the application question, "Please select ALL that apply to your current situation" TARIN, JR. selected (1) "I am temporarily unable to provide professional services in the manner I did prior to COVID-19, as a result of COVID-19," and (2) "I have had to temporarily shut down my business or my place of employment is closed due to Covid-19." TARIN, JR. also provided the following application responses:

- a. TARIN, JR. indicated, "YES" next to: "I am employed as an independent contractor performing services for others."
- b. TARIN, JR. indicated, "NO" next to: "I am still working at reduced hours or pay."
- c. TARIN, JR. indicated, "YES" next to: "I am furloughed."
- d. When asked the question, "Briefly explain how the pandemic caused you to become unemployed." TARIN wrote, "Slowed down work. Little to none."

26. A review of SSCU business bank account records for the account ending in 1071, as well as for the Chase bank account ending in 9920, reveals that KING TOWING had the following deposits in 2019-2021:

- a. 2019 - \$439,248.79
- b. 2020 - \$491,324.00
- c. 2021 (Jan. – June): \$390,766.47

27. The deposits into the KING FENCE and KING TOWING bank accounts reflect that the businesses did not temporarily close or suffer a slowdown in 2020, nor did TARIN, JR. furlough himself.

28. In addition to TARIN, JR. being ineligible for benefits on the PUA claim based on the content of his answers on the application, TARIN, JR. was also earning income while he was subsequently requesting continuing UI benefits and failed to report his earnings to the CDLE as claimants are required to do.

29. When claimants request benefits weekly, the language is very specific about what constitutes employment. The online form states: “You must report work even if you have not been paid yet. By work we mean any activity, even if it’s just for one hour, for which you receive payment. This includes all work, including full-time, temporary work, self-employment, military employment, federal employment, commission, paid training, 1099, contract jobs, cash jobs.”

30. On or about and between July 19, 2020 and May 9, 2021, TARIN, JR. provided false information in support of his ongoing UI claim, which resulted in the overpayment of UI benefits. TARIN, JR. submitted weekly online certification forms to the CDLE, making continuing claims for benefits. TARIN, JR. indicated that he did not work any week he collected UI.

31. TARIN, JR.’s actual, non-disclosed business income exceeded his initial weekly benefit for each week he requested and received benefits, which would have made him ineligible to receive benefits for those weeks. TARIN, JR.’s misrepresentations to CDLE also made his benefits ineligible due to fraud.

32. TARIN, JR. received total aggregate overpayments of unemployment benefits in the amount of \$31,577.00 due to his online misrepresentations to CDLE.

33. TARIN, JR. knowingly accessed the CDLE's computer system between July 12, 2020 and May 9, 2021, providing false information in order to obtain the UI benefits he was not entitled to receive.

34. In providing such information, TARIN, JR. attempted to influence CDLE Executive Director Joseph Barela or his employees and designees, by means of deceit, with the intent thereby to alter or affect their decision concerning the administration of Unemployment Insurance benefits.

**COUNT SIX:**

FILING A FALSE TAX RETURN  
C.R.S. § 39-21-118(4) – (F5) {40021}  
(As to Robert Tarin – 2020 Tax Year)

On or about November 3, 2021, triable in the State of Colorado, **ROBERT TARIN**, unlawfully, feloniously, and willfully, made and subscribed a return, statement, or other document, which contained or was verified by a written declaration that it was made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter; in violation of section 39-21-118(4), C.R.S.

**COUNT SEVEN:**

FILING A FALSE TAX RETURN  
C.R.S. § 39-21-118(4) – (F5) {40021}  
(As to Robert Tarin – 2021 Tax Year)

On or about February 14, 2023, triable in the State of Colorado, **ROBERT TARIN**, unlawfully, feloniously, and willfully, made and subscribed a return, statement, or other document, which contained or was verified by a written declaration that it was made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter; in violation of section 39-21-118(4), C.R.S.

**COUNT EIGHT:**  
**ATTEMPT TO INFLUENCE A PUBLIC SERVANT**  
C.R.S. § 18-8-306 – (F4) {24051}  
(As to Robert Tarin - CDOR)

On or about and between July 12, 2020 and May 12, 2021, triable in the State of Colorado, **ROBERT TARIN** unlawfully and feloniously attempted to influence Colorado Department of Revenue Executive Director Mark Ferrandino and/or his employees and designees, a public servant, by means of deceit, with the intent thereby to alter or affect the public servant's decision, vote, opinion, or action concerning a matter which was to be considered or performed by the public servant or the agency or body of which the public servant was a member; in violation of section 18-8-306, C.R.S.

Facts that support the offenses set forth in Counts Six through Eight above include, but are not limited to, the following:

35. All of the facts supporting all other counts in this Indictment and the Essential Facts are incorporated in Counts Six through Eight by this reference.

36. On or about November 3, 2020, TARIN, JR submitted a tax return to the CDOR, under penalty of perjury, that failed to include all income from the 2020 tax year and provided materially false information.

37. Specifically, TARIN, JR. failed to include any income received from unemployment benefits or from KING FENCE.

38. TARIN, JR. filed federal and Colorado income tax returns for the 2020 tax year on November 3, 2021, for which he attached a Schedule C disclosing business income from KING TOWING.

39. For the 2020 tax year, TARIN, JR. failed to report any UI income that he received in 2020, and also failed to report any business income from KING FENCE. UI benefits received by TARIN, JR. in 2020 amounted to approximately \$16,078.00.

40. TARIN, JR. filed late Colorado income tax returns for the 2021 tax year on February 14, 2023. TARIN, JR. filed a personal income tax return as well as an S-Corp business tax return for KING TOWING.

41. The S-Corp return for KING TOWING listed only one owner, TARIN, JR, and disclosed gross income of \$675,335.00 and net income of \$41,960.00.

42. TARIN, JR failed to disclose any UI benefits that he received in 2021 on either of his 2021 personal or business tax returns. UI benefits received by TARIN, JR. in 2021 amounted to approximately \$15,499.00.

43. TARIN, JR.'s personal and business tax returns for the tax year 2021 also failed to disclose any business income from KING FENCE or from any other source other than KING TOWING.

**COUNT NINE:**  
**FILING A FALSE TAX RETURN**  
**C.R.S. § 39-21-118(4) – (F5) {40021}**

(As to Ramon Roberto Tarin-Deleon and Ana Maria Tarin – 2020 Tax year)

On or about May 12, 2021, triable in the State of Colorado, **RAMON ROBERTO TARIN-DELEON** and **ANA MARIA TARIN** unlawfully, feloniously, and willfully made and subscribed a return, statement, or other document, which contained or was verified by a written declaration that it was made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter; in violation of section 39-21-118(4), C.R.S.

Facts that support the offenses set forth in Count Nine above include, but are not limited to, the following:

44. All of the facts supporting all other counts in this Indictment and the Essential Facts are incorporated in Count Nine by this reference.

45. On or about May 12, 2021, a Colorado income tax return was filed for tax year 2020 by a professional tax preparer on behalf of TARIN, SR. and A.M. TARIN, filing jointly. This Colorado income tax return relied upon federal taxable income, including business income, disclosed by the Tarins in their 2020 Federal Income Tax Return.

46. On Schedule C, Profit or Loss from Business, of their Federal Income Tax Return for the tax year 2020, TARIN, SR. and A.M. TARIN disclosed a principal business identified as “Restaurant.” TARIN, SR was listed as “Proprietor.”

47. On Schedule C, Part 1, Line 1, TARIN, SR. and A.M. TARIN reported their 2020 business income from TAQUERIA LOVELAND as \$263,427.00, which resulted in a disclosed profit of \$20,693.00. This alleged business income resulted in a \$358.00 tax refund to TARIN, SR. and A.M. TARIN from the State of Colorado.

48. Review of bank records from the First National Bank of Omaha business account for TAQUERIA LOVELAND (Account No. ending in 7022) reflects cash and credit card deposits of approximately \$502,060.42 in 2020.

49. Review of personal First National Bank of Omaha accounts (Account Nos. ending in 3767 and 0269), for which A.M. TARIN is the identified account holder, also reflect additional cash deposits of \$27,657.40 in 2020. Total deposits into all three accounts in 2020 amounted to approximately \$529,717.82.

50. TARIN, SR. and A.M. TARIN filed sales tax returns monthly for TAQUERIA LOVELAND in tax year 2020. The total gross sales reported by TARIN, SR. and A.M. TARIN for the restaurant in 2020 amounted to approximately \$500,402.80.

**COUNT TEN:**  
**FILING A FALSE TAX RETURN**  
**C.R.S. § 39-21-118(4) – (F5) {40024}**

(As to Luz Estela Tarin –Tax year February 14, 2018 through January 19, 2019)

On or about and between February 14, 2018 and January 19, 2019, triable in the State of Colorado, **LUZ ESTELA TARIN**, unlawfully, feloniously, and willfully made and subscribed a return, statement, or other document, which contained or was verified by a written declaration that it was made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter; in violation of section 39-21-118(4), C.R.S.

**COUNT ELEVEN:**  
**FILING A FALSE TAX RETURN**  
C.R.S. § 39-21-118(4) – (F5) {40024}

(As to Luz Estela Tarin – Tax year 2019 - February 19, 2019 through  
January 17, 2020)

On or about and between February 19, 2019 and January 17, 2020, triable in the State of Colorado, **LUZ ESTELA TARIN**, unlawfully, feloniously, and willfully made and subscribed a return, statement, or other document, which contained or was verified by a written declaration that it was made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter; in violation of section 39-21-118(4), C.R.S.

**COUNT TWELVE:**  
**FILING A FALSE TAX RETURN**  
C.R.S. § 39-21-118(4) – (F5) {40024}

(As to Adrian Omar Tarin – July 2019 Tax Period - August 15, 2019)

On or about August 15, 2019, triable in the State of Colorado, **ADRIAN OMAR TARIN** unlawfully, feloniously, and willfully made and subscribed a return, statement, or other document, which contained or was verified by a written declaration that it was made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter; in violation of section 39-21-118(4), C.R.S.

**COUNT THIRTEEN:**  
**FILING A FALSE TAX RETURN**  
C.R.S. § 39-21-118(4) – (F5) {40024}

(As to Luz Estela Tarin – Tax year 2020 - February 21, 2020 through  
January 19, 2021.

On or about and between February 21, 2020 and January 19, 2021, triable in the State of Colorado, **LUZ ESTELA TARIN**, unlawfully, feloniously, and willfully made and subscribed a return, statement, or other document, which contained or was verified by a written declaration that it was made under the penalties of perjury, and which the defendant did not believe to be true and correct as to every material matter; in violation of section 39-21-118(4), C.R.S.

Facts that support the offenses set forth in Counts Ten through Thirteen above include, but are not limited to, the following:

51. All of the facts supporting all other counts in this Indictment and the Essential Facts are incorporated in Count Ten through Thirteen by this reference.

52. Monthly sales tax returns were filed by L. TARIN and A.O. TARIN for TAQUERIA GREELEY for the tax years 2018 through 2020.

53. The sales tax returns were handwritten and mailed to the CDOR via the U.S. Postal Service to its prior address in Denver, Colorado. The return address on the envelopes was identified as "Taqueria Rancho Alegre, 2729 8<sup>th</sup> Ave., Garden City, CO 80631." Sales tax returns for the current month are due the following month.

54. The monthly sales tax returns for 2018 are dated from February 14, 2018 through December 13, 2018. The sales tax returns were signed by L. TARIN and were accompanied by business checks from the First Bank account for TAQUERIA GREELEY ending in Account No. 8668, for which both L. TARIN and A.O. TARIN are account owners and authorized signors. L. TARIN signed the checks.

55. The monthly sales tax returns for 2019 are dated from January 17, 2019 through December 9, 2019. The sales tax returns were also accompanied by business checks from the First Bank account for TAQUERIA GREELEY ending in Account No. 8668. L. TARIN signed the majority of the checks that accompanied the mailed 2019 sales tax returns.

56. A.O. TARIN signed Check No. 2620 that accompanied the sales tax return submitted for the July 2019 tax period, which was mailed to CDOR. August 15, 2019 is the date the envelope was post-marked.

57. For the July 2019 tax period, the sales tax returns for TAQUERIA GREELEY reported \$110,000.00 in gross sales. A review of the First Bank business bank account (ending in 8668) for the restaurant, for which A.O. TARIN is an authorized signor, reflected actual credit card deposits in the amount of \$132,374.51.



58. In a car loan application with Wells Fargo Car Loan signed on August 20, 2018, A.O. TARIN holds himself out as an owner of TAQUERIA GREELEY, with an annual salary of \$150,000.00 and length of employment as 20 years.

59. The monthly sales tax returns for 2020 are dated from January 16, 2020 through December 17, 2020. The sales tax returns were again accompanied by business checks from the First Bank account for TAQUERIA GREELEY ending in Account No. 8668 and the checks were signed by L. TARIN.

60. Review of the First Bank account for TAQUERIA GREELEY for the tax years 2018-2020 reflects actual deposits that exceeded the reported gross sales for the restaurant for all three years.

61. For the tax year 2018, the gross sales reported on the monthly sales tax returns for TAQUERIA GREELEY totaled approximately \$968,250.35. Review of the restaurant's business bank account records reflected cash and check deposits totaling approximately \$1,118,230.24 in 2018.

62. An approximate total of \$149,979.89 in gross sales was not reported to CDOR for TAQUERIA GREELEY, and sales tax was not paid for this undisclosed business income, for tax year 2018.

63. For the tax year 2019, the gross sales reported on the monthly sales tax returns for TAQUERIA GREELEY totaled approximately \$1,224,275.00. Review of the restaurant's business bank account records reflected cash, credit card, and check deposits totaling approximately \$1,434,267.02 in 2019.

64. An approximate total of \$209,992.02 in gross sales was not reported to CDOR for TAQUERIA GREELEY, and sales tax was not paid on this undisclosed business income, for tax year 2019.

65. For the tax year 2020, the gross sales reported on monthly sales tax returns for TAQUERIA GREELEY totaled approximately \$873,390.00. Review of the restaurant's business bank account records reflected cash, credit card, and check deposits totaling approximately \$1,043,314.55 in 2020.

66. An approximate total of \$169,924.55 in gross sales was not reported to CDOR for TAQUERIA GREELEY, and sales tax was not paid on this undisclosed business income, for tax year 2020.

67. These misrepresentations resulted in the evasion of over \$19,936.00 in sales tax by L. TARIN and A.O. TARIN for tax years 2018 through 2020, of which \$8,767 is for State of Colorado sales tax and \$11,169 is for Garden City sales tax. There are also penalties and interest of \$23,448.00 and \$5,308.00 for a total unpaid amount of \$48,692.00.

I [REDACTED], the Foreperson of the 2022 - 2023 State  
(PRINT)

Grand Jury, do hereby swear or affirm that each and every True Bill returned in the Indictment by the 2022 - 2023 State Grand Jury was arrived at after deliberation and with the assent and agreement to the existence of probable cause by at least nine members of the 2022 - 2023 State Grand Jury. The State Grand Jury further authorizes and instructs the Colorado Attorney General to return this Indictment to open court with or without the presence of the foreperson.

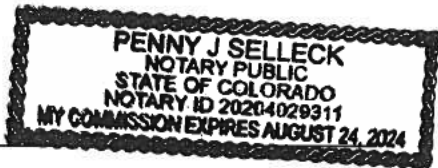
[REDACTED SIGNATURE]  
FOREPERSON'S SIGNATURE

Subscribed and sworn to before me in the City and County of Denver, State of Colorado, this 23rd day of February, 2023.

[Signature]  
NOTARY PUBLIC

S E A L

My commission expires: \_\_\_\_\_



PHILIP J. WEISER,  
ATTORNEY GENERAL

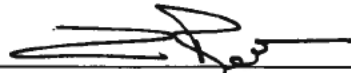
[Signature]

CRYSTAL LITTRELL, Reg. No. 36814  
Senior Assistant Attorney General  
Criminal Justice Section

The 2023 - 2024 State Grand Jury presents the within Indictment, and the same is hereby

Ordered filed this 23<sup>rd</sup> day of February, 2023.

Pursuant to C.R.S. 13-73-107, the Court hereby designates the County of Jefferson, Colorado, as the county of venue for the purposes of trial.



CHRISTOPHER BAUMANN  
Chief Judge, Second Judicial District