

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

<b>UNITED STATES OF AMERICA</b>	<b>:</b>	<b>CRIMINAL NO: 24-</b> _____
<b>v.</b>	<b>:</b>	<b>DATE FILED:</b> _____
<b>CALLISTUS JOSEPH</b>	<b>:</b>	<b>VIOLATIONS:</b>
	<b>:</b>	<b>18 U.S.C. § 201(b)(2) (bribery by</b>
	<b>:</b>	<b>public official - 1 count)</b>
	<b>:</b>	<b>18 U.S.C. § 371 (conspiracy to steal</b>
	<b>:</b>	<b>public money - 1 count)</b>

**INFORMATION**

**COUNT ONE**

**THE UNITED STATES ATTORNEY CHARGES THAT:**

At all times relevant to this information:

1. Defendant CALLISTUS JOSEPH resided in Allentown, Pennsylvania, in the Eastern District of Pennsylvania, and in New York, New York, in the Southern District of New York.
2. Defendant CALLISTUS JOSEPH was a United States Postal Carrier employed by the United States Postal Service (“USPS”) and was therefore a “public official” as defined by Title 18, United States Code, Section 201(a)(1).
3. Defendant, CALLISTUS JOSEPH was a postal carrier at the Fort George Post Office, located at 4558 Broadway, New York, New York, and was responsible for delivering USPS mail to addresses along postal route C015 in zip code 10033.
4. As a postal carrier, defendant CALLISTUS JOSEPH owed the USPS the duty to, among other things: (a) ensure the security and integrity of the mail; (b) safeguard the mail against use by individuals and enterprises engaged in criminal activity, including the

distribution of fraudulent tax refund checks; ( c) deliver the mail to the specified addressee; ( d) handle undeliverable mail in accordance with USPS policies and regulations; and ( e) correctly and accurately record the delivery of each USPS package sent via Priority Mail.

5. Defendant CALLISTUS JOSEPH used his official position with USPS to knowingly assist in the transportation and delivery of U.S. mail containing fraudulently-obtained tax refund checks from the U.S. Department of the Treasury.

6. The mailings from the U.S. Department of the Treasury, which contained the fraudulently-obtained tax refund checks, were addressed to fictitious and non-existent addresses on the postal route assigned to defendant CALLISTUS JOSEPH in New York.

7. Defendant CALLISTUS JOSEPH met with a coconspirator at locations along defendant JOSEPH'S postal route in New York and provided the U.S. mail from the U.S. Department of the Treasury containing the fraudulently-obtained tax refund checks to him.

8. Defendant CALLISTUS JOSEPH received cash from a coconspirator in exchange for delivering the U.S. mail from the U.S. Department of the Treasury to the coconspirator.

9. From in or about January 2019 to on or about August 18, 2020, in the Southern District of New York, defendant

**CALLISTUS JOSEPH,**

being a public official, directly and indirectly, corruptly demanded, received, accepted and agreed to receive and accepted a thing of value, in return for being influenced in the performance of an official act, and, in return, for being induced to do and omit to do any act in violation of his official duties, that is, defendant CALLISTUS JOSEPH corruptly demanded, sought, received, accepted, and agreed to receive and accept cash from a coconspirator, known to the United States

Attorney, in return for the diversion of USPS mail to the coconspirator, for the purpose of obtaining fraudulent tax refund checks contained within the envelopes.

In violation of Title 18, United States Code, Section 201(b)(2)(B) and (C).

**COUNT TWO**

**THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:**

1. Paragraphs 1 through 8 of Count One are re-alleged here.
2. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury, responsible for administering and enforcing the tax laws of the United States including the issuance of income tax refunds to qualified taxpayers.
3. The IRS tracked individuals and businesses that file tax returns on behalf of others, by issuing the income tax preparer a Preparer Tax Identification Number (PTIN”) and Electronic Filing Identification Number (“EFIN”). A tax preparer was required to register with the IRS in order to be issued a PTIN, which must be placed in the Paid Preparer section of a tax return that the tax return preparer prepared for compensation.
4. An income tax preparer was required to obtain an EFIN to electronically submit tax returns to the IRS on behalf of clients. After the preparer completed the IRS E-file Application and passed a suitability check, the IRS issued an EFIN to the preparer. PTIN holders without an EFIN were required to submit tax returns to the IRS via the mail as they were not authorized to transmit the returns electronically.
5. Beginning in or about March 2020, the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”) provided Economic Impact Payments (“EIP”) of up to \$1,200 per adult for eligible individuals and \$500 per qualifying child under age 17. For taxpayers who had already filed their returns for tax year 2019, the IRS used information from their 2019 tax filing to calculate the amount of the payment. For those taxpayers who had not yet filed their 2019 return, the IRS used the information from their tax year 2018 tax filing to

calculate the payment. The EIP was sent in the mail in the form of a U.S. Treasury check, if no direct deposit information was provided.

### **THE CONSPIRACY**

6. From in or about January 2019, until on or about August 17, 2020, in the Southern District of New York, the Eastern District of Pennsylvania, and elsewhere, defendant

### **CALLISTUS JOSEPH**

conspired and agreed, together with a person known to the United States Attorney, to knowingly embezzle, steal, purloin and convert to their own use, or the use of others, a thing of value of the United States in an amount over \$1,000, that is, approximately \$182,363 in funds belonging to the United States, in the form of fraudulently-obtained tax refund checks.

### **MANNER AND MEANS**

It was a part of the conspiracy that:

7. Defendant CALLISTUS JOSEPH supplied a coconspirator with a list of fictitious or non-existent addresses along his postal route C015 in zip code 10033 in New York.

8. Fraudulent tax returns for tax year 2018 were submitted by the coconspirators, known and unknown to the United States Attorney, to the IRS in 2019, with the stolen PTINs of four tax preparers, including one located in Allentown, Pennsylvania. Fraudulent tax refunds associated with these 2018 returns were issued by the IRS and mailed to addresses on defendant CALLISTUS JOSEPH's postal route C015 in zip code 10033 in New York.

9. In or about 2019, defendant CALLISTUS JOSEPH intercepted items of U.S. mail from the U.S. Treasury, which were addressed to fictitious and non-existent addresses on defendant JOSEPH's postal route.

10. In or about 2019, defendant CALLISTUS JOSEPH met with a coconspirator at locations on his postal route and provided the intercepted items of U.S. mail to the coconspirator in return for cash payments.

11. Fraudulent returns for tax year 2019 were electronically submitted to the IRS in 2020, with four stolen EFINs. Fraudulent tax refunds associated with these fraudulent returns were issued by the IRS and mailed to fictitious and non-existent addresses on defendant CALLISTUS JOSEPH's postal route C015 in zip code 10033.

12. In or about 2020, based on the fraudulent 2018 and 2019 returns submitted to the IRS by coconspirators, the IRS sent via U.S. mail EIP checks, each in the amount of at least \$1,200, to the fictitious and non-existent addresses on defendant CALLISTUS JOSEPH's postal route.

13. In or about 2020, defendant CALLISTUS JOSEPH intercepted items of U.S. mail from the U.S. Department of the Treasury, addressed to the fictitious non-existent and addresses on defendant JOSEPH's postal route C015 in zip code 10033.

14. In or about 2020, defendant CALLISTUS JOSEPH met a coconspirator at locations on defendant JOSEPH's postal route and provided the intercepted items of U.S. mail from the U.S. Treasury to the coconspirator in return for cash payments.

#### **OVERT ACTS**

In furtherance of the conspiracy and to accomplish its object, defendant CALLISTUS JOSEPH and others, known and unknown to the United States Attorney, committed the following overt acts in the Eastern District of Pennsylvania, the Southern District of New York, and elsewhere.

1. In or about January 2019, defendant CALLISTUS JOSEPH met with a coconspirator and supplied him with non-existent and fictitious addresses on his postal route C015 in zip code 10033 in New York.

2. On various dates between in or about January 2019 and on or about August 17, 2020, defendant CALLISTUS JOSEPH diverted items of U.S. mail from the U.S. Treasury, which contained fraudulently-issued tax refund checks and which were issued to the non-existent and fictitious addresses that defendant JOSEPH had provided to his coconspirator.

3. On various dates between in or about January 2019 and on or about August 17, 2020, defendant CALLISTUS JOSEPH provided to a coconspirator the diverted U.S. mail containing checks from the U.S. Treasury in exchange for cash payments.

4. On or about June 14, 2019, a false return that had been submitted to the IRS in the course of the conspiracy caused the IRS to issue a tax refund check, in the amount of \$3,638, to “BI” at an address on N. 7<sup>th</sup> Street in Northampton, Pennsylvania. This tax refund check was not negotiated.

5. On or about July 25, 2019, the IRS issued a duplicate tax refund check, in the amount of \$3,638 to “BI” at an address on N. 7<sup>th</sup> Street in Northampton, Pennsylvania. This duplicate tax refund check was not negotiated.

6. On or about August 23, 2019, after a change of address was submitted by a coconspirator, the IRS again issued a duplicate tax refund check, in the amount of \$3,638, to “BI” at a non-existent and fictitious address on defendant CALLISTUS JOSEPH’s postal route C015 in zip code 10033 in New York. This tax refund check was negotiated.

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

*Christine C. Romero*

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**JACQUELINE C. ROMERO**  
**UNITED STATES ATTORNEY**



No. \_\_\_\_\_

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**UNITED STATES DISTRICT COURT**

Eastern District of Pennsylvania

Criminal Division

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THE UNITED STATES OF AMERICA

vs.

CALLISTUS JOSEPH

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INFORMATION

Counts

18 U.S.C. § 201(b)(2) (bribery by public official - 1 count)

18 U.S.C. § 371 (conspiracy to steal public money - 1 count)

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A true bill.

\_\_\_\_\_  
Foreperson

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Filed in open court this \_\_\_\_\_ day,  
Of \_\_\_\_\_ A.D. 20\_\_\_\_\_

\_\_\_\_\_  
Foreperson

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Bail, \$ \_\_\_\_\_

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