



PRESS RELEASE

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MOTHER AND SONS CHARGED IN FRAUDULENT INCOME TAX REFUND SCHEME CONDUCTED FROM FLORIDA PRISON

Jacksonville, Florida - United States Attorney Paul I. Perez announced today the unsealing of an indictment charging William Michael Koster, age 31, Rolando Rafael Valencia, age 25, and their mother, Noris Mercedes Keller, age 54, all current or former residents of Jacksonville, with conspiracy to defraud the Internal Revenue Service and multiple counts of filing false claims for income tax refunds. The maximum penalties the defendants face if convicted on all counts is up to 95 years' imprisonment and a fine of up to \$4.5 million.

According to the indictment, from February 2003 through September 2003, Koster, Valencia, and Keller operated a scheme to obtain fraudulent income tax refunds by preparing and filing false federal income tax returns in the names of Florida inmates. The indictment alleges that Koster, who was then an inmate at Okeechobee Correctional Institution, obtained the names and social security numbers of other inmates and provided this information to Valencia and Keller, along with instructions regarding how to prepare

tax forms and numeric figures to be used on the forms, which the defendants referred to as "recipes." Valencia then prepared and filed false tax returns with the IRS using the information provided by Koster. The indictment alleges that Keller opened a private mail box in Jacksonville, which was used as the address on the returns, and to which the fraudulent refunds were sent. Keller monitored receipt of the refund checks and converted them to cash for herself and her co-defendants. The indictment alleges that the defendants sought nearly \$100,000 in fraudulent tax refunds in this manner.

On April 13, 2005, Noris Keller was arrested and brought before United States Magistrate Judge Monte C. Richardson for an arraignment and bond hearing. She was released on a secured bond. Arrest warrants have been issued for Koster and Valencia.

The case was investigated by the Internal Revenue Service Criminal Investigation Division and the United States Postal Inspection Service, and will be prosecuted by Assistant United States Attorney Scot Morris.

An indictment is merely a formal charge that a defendant has committed a violation of the federal criminal laws, and every defendant is presumed innocent until, and unless, proven guilty.