

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

UNITED STATES OF AMERICA	:	CRIMINAL NO. _____
v.	:	DATE FILED: _____
LORENA BOWENS	:	VIOLATIONS:
LORENA BOWENS TYMES	:	18 U.S.C. § 1030(a)(2)(B) and (c)(2)(B)
ANTAWUAN TYMES	:	(unauthorized access of information from
KEVIN DIXON	:	government computer system for private
	:	financial gain - 11 counts)
	:	18 U.S.C. § 1030(a)(2)(B) and (c)(2)(A)
	:	(unauthorized access of information from
	:	government computer system - 1 count)
	:	18 U.S.C. § 2 (aiding and abetting)
		Notice of additional factors

INDICTMENT

COUNTS ONE THROUGH FOUR

THE GRAND JURY CHARGES THAT:

At all times relevant to this indictment:

1. Defendant LORENA BOWENS worked as a customer service employee at the Internal Revenue Service (“IRS”) Philadelphia Accounts Management Office, Philadelphia Campus, in Philadelphia, Pennsylvania.
2. As part of her job, defendant LORENA BOWENS had access to the computerized IRS database known as the Integrated Data Retrieval System (IDRS), through which she could access confidential taxpayer records.
3. Defendant LORENA BOWENS was authorized to access the IRS computer systems only to the extent that such access was necessary for her to carry out her work-related duties, and she was not authorized to use IDRS to access the records of her family and

friends. She was also not authorized to access the IRS computer systems using another person's password.

4. On or about January 22, 1998, November 29, 1999, July 18, 2001, and July 24, 2002, defendant LORENA BOWENS certified that she understood the limitations on her authorization to access the IRS computer systems. She also signed IDRS security forms acknowledging the limitations on her authorization to access IDRS.

5. Defendant LORENA BOWENS TYMES was defendant LORENA BOWENS' daughter.

6. In or about April 2004, defendant LORENA BOWENS talked to defendant LORENA BOWENS TYMES about the possibility of making money by having defendant BOWENS cause defendant BOWENS TYMES to receive IRS tax refunds and split the proceeds with defendant BOWENS. Defendants BOWENS and BOWENS TYMES agreed to go forward with this unauthorized access of the IRS computer system.

7. To conceal her identity, defendant LORENA BOWENS sometimes used the computer of one of her coworkers, D.H., while signed on with D.H.'s password, to access the IRS computer system and the taxpayer records of defendant LORENA BOWENS TYMES. This was done without D.H.'s knowledge or authorization.

8. On or about the following dates, in the Eastern District of Pennsylvania, defendants

**LORENA BOWENS
and
LORENA BOWENS TYMES**

knowingly and intentionally accessed in a manner that exceeded LORENA BOWENS' authority, and aided, abetted, and willfully caused the access of, the Internal Revenue Service computer system and obtained information from the Internal Revenue Service, an agency of the United States, for purposes of private financial gain, in that, defendant LORENA BOWENS obtained information concerning the taxpayer records of LORENA BOWENS TYMES and caused inappropriate tax refunds for LORENA BOWENS TYMES in the following amounts:

COUNT	DATE	DESCRIPTION
1	4/6/04	\$1,858.11 tax refund for tax year 2000
2	4/12/04	\$435.46 tax refund for tax year 2001
3	4/22/04	\$1,705.67 tax refund for tax year 2002
4	5/5/04	\$1,399.00 tax refund for tax year 2003

All in violation of Title 18, United States Code, Sections 1030(a)(2)(B), 1030(c)(2)(B), and Title 18, United States Code, Section 2.

COUNTS FIVE THROUGH SIX

THE GRAND JURY FURTHER CHARGES THAT:

At all times material to this indictment:

1. Paragraphs 1 through 4 of Counts One through Four are incorporated here.
2. Defendant ANTAWUAN TYMES was married to defendant LORENA BOWENS' daughter, LORENA BOWENS TYMES.
3. In or about February 2004, defendant LORENA BOWENS talked to defendant ANTAWUAN TYMES about the possibility of making money by having defendant BOWENS cause defendant TYMES to receive IRS tax refunds and split the proceeds with defendant BOWENS. Defendants BOWENS and TYMES agreed to go forward with this unauthorized access of the IRS computer system.
4. On or about the following dates, in Philadelphia, in the Eastern District of Pennsylvania, defendants

**LORENA BOWENS
and
ANTAWUAN TYMES**

knowingly and intentionally accessed in a manner that exceeded LORENA BOWENS' authority, and aided, abetted, and willfully caused the access of, the Internal Revenue Service computer system and obtained information from the Internal Revenue Service, an agency of the United States, for purposes of private financial gain, in that, defendant LORENA BOWENS obtained information concerning the taxpayer records of ANTAWUAN TYMES and caused inappropriate tax refunds for ANTAWUAN TYMES in the following amounts:

COUNT	DATE	DESCRIPTION
5	2/2/04	\$3,338.00 tax refund for tax year 2002
6	4/5/04	\$4,204.00 tax refund for tax year 2003

All in violation of Title 18, United States Code, Sections 1030(a)(2)(B), 1030(c)(2)(B), and Title 18, United States Code, Section 2.

COUNTS SEVEN THROUGH TEN

THE GRAND JURY FURTHER CHARGES THAT:

At all times material to this indictment:

1. Paragraphs 1 through 4 of Counts One through Four are incorporated here.
2. Defendant KEVIN DIXON was defendant LORENA BOWENS' boyfriend.
3. In or about April 2004, defendant LORENA BOWENS talked to defendant KEVIN DIXON about the possibility of making money by having defendant BOWENS cause defendant DIXON to receive IRS tax refunds and split the proceeds with defendant BOWENS. Defendants BOWENS and DIXON agreed to go forward with this unauthorized access of the IRS computer system.
4. To conceal her identity, defendant LORENA BOWENS sometimes used the computer of one of her coworkers, D.H., while signed on with D.H.'s password, to access the IRS computer system and the taxpayer records of defendant KEVIN DIXON. This was done without D.H.'s knowledge or authorization.
5. On or about the following dates, in Philadelphia, in the Eastern District of Pennsylvania, defendants

**LORENA BOWENS
and
KEVIN DIXON**

knowingly and intentionally accessed in a manner that exceeded LORENA BOWENS' authority, and aided, abetted, and willfully caused the access of, the Internal Revenue Service computer system and obtained information from the Internal Revenue Service, an agency of the United

States, for purposes of private financial gain, in that, defendant LORENA BOWENS obtained information concerning the taxpayer records of KEVIN DIXON and caused inappropriate tax refunds for KEVIN DIXON in the following amounts:

COUNT	DATE	DESCRIPTION
7	4/27/04	\$2,451.54 tax refund for tax year 2000
8	4/29/04	\$2,504.33 tax refund for tax year 2001
9	4/29/04	\$3,199.91 tax refund for tax year 2002
10	4/20/04	\$2,594.00 tax refund for tax year 2003

All in violation of Title 18, United States Code, Sections 1030(a)(2)(B), 1030(c)(2)(B), and Title 18, United States Code, Section 2.

COUNT ELEVEN

THE GRAND JURY FURTHER CHARGES THAT:

At all times material to this indictment:

1. Paragraphs 1 through 4 of Counts One through Four are incorporated here.
2. B.R. was the father of defendant LORENA BOWENS' child.
3. On or about April 4, 2004, in Philadelphia, in the Eastern District of

Pennsylvania, defendant

LORENA BOWENS

knowingly and intentionally accessed in a manner that exceeded her authority the Internal Revenue Service computer system and obtained information from the Internal Revenue Service, an agency of the United States, for purposes of private financial gain, in that, defendant obtained information concerning the taxpayer records of B.R. and caused an inappropriate \$2,000.00 tax abatement for B.R. for the tax year 1999.

In violation of Title 18, United States Code, Sections 1030(a)(2)(B),
1030(c)(2)(B).

COUNT TWELVE

THE GRAND JURY FURTHER CHARGES THAT:

At all times material to this indictment:

1. Paragraphs 1 through 5 of Counts One through Four, paragraph 2 of Counts Five through Six, paragraph 2 of Counts Seven through Ten, and paragraph 2 of Count Eleven are incorporated here.

2. From on or about January 6, 1998 to on or about May 5, 2004, in Philadelphia, in the Eastern District of Pennsylvania, defendant

LORENA BOWENS

knowingly and intentionally accessed in a manner that exceeded her authority the Internal Revenue Service computer system and obtained information from the Internal Revenue Service, an agency of the United States, in that, defendant accessed the IDRS computer system more than 1,000 times to obtain information concerning the taxpayer records of the following individuals who were her family or friends: LORENA BOWENS TYMES, ANTAWUAN TYMES, KEVIN DIXON, B.R., B.R., C.R., N.R., D.R., E.M., E.P., L.C., R.D., and C.T.

In violation of Title 18, United States Code, Sections 1030(a)(2)(B) and 1030(c)(2)(A).

NOTICE OF ADDITIONAL FACTORS

THE GRAND JURY FURTHER CHARGES THAT:

1. In committing the offenses charged in Counts One through Twelve of this indictment, defendant LORENA BOWENS:

a. Committed an offense in which the loss exceeded \$10,000, as described in U.S.S.G. § 2B1.1(b)(1).

b. Committed an offense under 18 U.S.C. § 1030, and the offense involved an intent to obtain personal information, as described in U.S.S.G. § 2B1.1(b)(13)(A)(i).

c. Committed an offense in which the defendant abused a position of public and private trust, as described in U.S.S.G. § 3B1.3.

d. Committed an offense in which the defendant used a special skill, in a manner that significantly facilitated the commission and concealment of the offense, as described in U.S.S.G. § 3B1.3.

2. In committing the offenses charged in Counts One through Four of this indictment, defendant LORENA BOWENS TYMES:

a. Committed an offense in which the loss exceeded \$5,000, as described in U.S.S.G. § 2B1.1(b)(1).

b. Willfully obstructed and impeded and attempted to obstruct and impede, the administration of justice during the course of the investigation and prosecution of the instant offense of conviction, and the obstructive conduct related to the

defendant's offense of conviction and any relevant conduct, as described in U.S.S.G. § 3C1.1.

3. In committing the offenses charged in Counts Five through Six of this indictment, defendant ANTAWUAN TYMES:

a. Committed an offense in which the loss exceeded \$5,000, as described in U.S.S.G. § 2B1.1(b)(1).

b. Willfully obstructed and impeded and attempted to obstruct and impede the administration of justice during the course of the investigation and prosecution of the instant offense of conviction, and the obstructive conduct related to the defendant's offense of conviction and any relevant conduct, as described in U.S.S.G. § 3C1.1.

4. In committing the offenses charged in Counts Seven through Ten of this indictment, defendant KEVIN DIXON:

a. Committed an offense in which the loss exceeded \$10,000, as described in U.S.S.G. § 2B1.1(b)(1).

b. Willfully obstructed and impeded and attempted to obstruct and impede the administration of justice during the course of the investigation and prosecution of the instant offense of conviction, and the obstructive conduct related to the defendant's offense of conviction and any relevant conduct, as described in U.S.S.G. § 3C1.1.

A TRUE BILL:

GRAND JURY FOREPERSON

**PATRICK L. MEEHAN
UNITED STATES ATTORNEY**