

The J Group's
EDLA SENTENCING NEWSLETTER



WEEK OF
AUG 2 TO AUG 8

AUGUST 12, 2026 ISSUE

False Tax Returns and more...

.... see what happened this past week in the Eastern District of Louisiana

CASE SPOTLIGHT

United States v. Robertson (EDLA 25-cr-244)

What's the Basis?: According to the factual basis, **Robertson**, owner of Level Up Tax Services, **prepared false tax returns for clients by using inflated withholdings and fictitious tax credits to generate fraudulent refunds for her clients.** In messages recovered from Level Up Tax Services' Instagram account, **Robertson** described making up figures and credits, and instructing clients to obtain EINs so that false Schedule C businesses and credits could be claimed. **Robertson admitted to assisting with the preparation of at least 25 false returns, resulting in a tax loss of \$358,769.35.** **Robertson** also prepared her own false return. **She reported \$254,764 in receipts from Level Up Tax Services on a return during a year where evidence, including an Instagram video of Robertson, reflected that her income was much greater.**

The factual basis states that **Robertson submitted a false PPP loan application** for an alleged clothing business. The Schedule C submitted with her application reflected \$385,247 in gross income. However, the Schedule C filed with the IRS reflected \$3,500 in gross receipts. **The PPP application was approved for \$60,898 and was later forgiven.**

What's the Violation?: **Robertson** pled guilty to Aiding and Assisting the Preparation and Presentation of a False Tax Return; False Statements on a Return and to the SBA, in violation of **26 U.S.C. §§ 7206(2); (1); and 18 U.S.C. § 1001.**

What's the Punishment?: Judge Greg G. Guidry sentenced **Robertson** to **5 years of probation** and ordered her to pay **\$496,645.52 in restitution.**

This Week's Other Matters

U.S. V. BACHEMIN, 26-CR-041

Charge: Possession with Intent to Distribute Methamphetamine
(21 U.S.C. § 841(a)(1) & 841(b)(1)(C))

Sentence: **48 months of imprisonment; 4 years of supervised release.**

Judge: Honorable Barry W. Ashe

U.S. V. WILLIAMS, 24-CR-153

Charge: Possession with Intent to Dist Fentanyl, Tapentadol, and Marijuana;
Possession of a Firearm in Furtherance of a Drug Trafficking Crime
(18 U.S.C. § 924(c)(1)(A)(i); 21 U.S.C. § 841(a)(1), (b)(1)(C) and (b)(1)(D))

Sentence: **72 months of imprisonment; 5 years of supervised release.**

Judge: Honorable Darrel J. Papillion

U.S. V. ZHOU, 25-CR-137

Charge: Conspiracy to Distribute and Posses with the Intent to Distribute Marijuana
(21 U.S.C. §§ 841(a)(1), (b)(1)(B) and 846)

Sentence: **24 months of imprisonment and 4 years of supervised release.**

Judge: Honorable Greg G. Guidry

WHAT'S THAT STATUTE?

**CLICK ON THE LINKS BELOW FOR MORE
DETAILS ON THE VIOLATIONS INCLUDED IN
THIS WEEKS' EDITION**

- [18 U.S.C. § 924](#)
- [18 U.S.C. § 1001](#)
- [18 U.S.C. § 2113](#)
- [21 U.S.C. § 841](#)
- [21 U.S.C. § 846](#)
- [26 U.S.C. § 7206\(1\)](#)
- [26 U.S.C. § 7206\(2\)](#)

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