

IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT

No. 92-2588
Conference Calendar

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

ALFREDIA WALTERS BROOKS,

Defendant-Appellant.

- - - - -
Appeal from the United States District Court
for the Southern District of Texas
USDC No. CR-H-91-0169-01
- - - - -

June 22, 1993

Before POLITZ, Chief Judge, WIENER, and DeMOSS, Circuit Judges.

PER CURIAM:*

Alfredia Walters Brooks was convicted of sixteen counts of aiding and abetting the preparation of false tax returns. She was sentenced to three years imprisonment on count one; three years imprisonment, with the execution of sentence suspended for three years supervised probation on the remaining counts, to run concurrently with each other but consecutively with count one; and a special assessment of \$800.

On appeal Brooks argues only that there is insufficient evidence to support her conviction for count one. An

* Local Rule 47.5 provides: "The publication of opinions that have no precedential value and merely decide particular cases on the basis of well-settled principles of law imposes needless expense on the public and burdens on the legal profession." Pursuant to that Rule, the Court has determined that this opinion should not be published.

insufficiency-of-the-evidence claim must fail if "a reasonable trier of fact could find that the evidence establishes guilt beyond a reasonable doubt. United States v. Bell, 678 F.2d 547, 549 (5th Cir. 1982) (en banc), aff'd 462 U.S. 356, 103 S.Ct. 2398, 76 L.Ed.2d 638 (1983). The evidence is viewed in the light most favorable to the Government, and inferences and credibility choices are resolved in favor of the verdict. United States v. Munoz, 957 F.2d 171, 174 (5th Cir.), cert. denied, 113 S.Ct. 332 (1992).

Brooks was charged in count one with aiding and abetting in the preparation of a false tax return for Felix Angel for the 1985 tax year. The evidence at trial established that Angel hired "Alfredia Brooks" to prepare his 1985 and 1986 tax returns; that he paid her a percentage of his refund to prepare the tax returns; that the 1985 refund was mailed to Brooks's home address; that Angel's address was crossed out on his tax returns and Brooks's home address was substituted; and that other witnesses identified Brooks at trial as the "Alfredia Brooks" who prepared their false tax returns. Significantly, Angel testified that the same person, Alfredia Brooks, prepared his 1985 and 1986 returns, but Brooks does not challenge her conviction for aiding and abetting the preparation of Angel's 1986 tax return. From this evidence a reasonable jury could conclude that Brooks prepared Angel's 1985 tax return.

AFFIRMED.