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U.S. DISTRICT COURT
EASTERN DISTRICT OF LA
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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

FELONY

BILL OF INFORMATION FOR FALSE STATEMENT TO THE SMALL BUSINESS ADMINISTRATION, AND AIDING AND ABETTING IN THE MAKING OF FALSE STATEMENTS TO THE SMALL BUSINESS ADMINISTRATION

UNITED STATES OF AMERICA	*	**CRIMINAL NO.**	25-00243
v.	*	**SECTION:**	SECT. A MAG. 5
TANYANEEKA POWELL	*	**VIOLATIONS:**	**18 U.S.C. § 1001** **18 U.S.C. § 2**
	*		

* * *

The United States Attorney charges that:

COUNT 1
(False Statements to the Small Business Administration)

A. AT ALL TIMES MATERIAL HEREIN:

1. Defendant, **TANYANEEKA POWELL ("POWELL")**, resided in the city of LaPlace, within the Eastern District of Louisiana.

The Small Business Administration

1. The United States Small Business Administration ("SBA") was an executive-branch agency of the United States government that provided support to entrepreneurs and small businesses. The mission of the SBA was to maintain and strengthen the nation's economy by

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enabling the establishment and viability of small businesses and by assisting in the economic recovery of communities after disasters.

2. As part of its efforts, the SBA provided business loans through banks, credit unions, and other lenders. Those loans had government backed guarantees.

The CARES Act and Paycheck Protection Program

3. The Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") was a federal law enacted in or about March 2020. The CARES Act provided emergency financial assistance to the millions of Americans suffering the economic effects of the COVID-19 pandemic. One source of relief provided by the CARES Act was the authorization of forgivable loans to small businesses for job retention and certain other expenses, through a program referred to as the Paycheck Protection Program ("PPP").

4. The PPP was overseen by the SBA, which had authority over all PPP loans. Individual PPP loans, however, were issued by approved private lenders, who received and processed PPP loan applications and supporting documentation and, following SBA approval, made loans using the lenders' own funds.

5. To obtain a PPP loan, a qualifying business had to submit a PPP loan application, called an SBA From 2483, signed by an authorized representative of the business. The PPP loan application required the business to acknowledge the program rules and to make affirmative certifications to be eligible for the PPP loan. For example, in the PPP loan application the business, through its authorized representative, had to state its average monthly payroll expenses and number of employees. In addition, businesses had to provide documentation showing their payroll expenses, as part of the PPP loan application process. These figures were used to calculate the amount of money the small business was eligible to receive under the PPP.

6. Businesses applying for PPP loans were required to provide documentation showing their payroll expenses and that they were in business as of February 15, 2020. Further, businesses applying for a PPP loan were required to make good faith certifications, including that economic uncertainties had necessitated their loan requests for continued business operations, and that they intended to use loan proceeds only for the authorized, and not any duplicative, purposes.

7. By signing PPP loan applications, applicants attested that the information provided in the application and in all supporting documents and forms was "true and accurate" in all material respects, and that the applicant understood that knowingly making a false statement to obtain a PPP loan was a crime.

8. Among the type of businesses eligible for a PPP loan were individuals who operated under a "sole proprietorship" business structure. In order to be eligible to receive such a PPP loan, individuals had to report and document their income and expenses from the sole proprietorship, as typically reported to the Internal Revenue Service ("IRS") on Form 1040, Schedule C, for a given year, or other similar tax document. The lending institution or loan processor used this information and documents to calculate the amount of money the individual was entitled to receive under PPP.

9. Once a qualifying business completed a PPP application, a participating lender processed the application. If a PPP loan was approved, the participating lender funded the PPP loan using its own monies, which the SBA guaranteed. In the course of processing the PPP loan, the lender electronically transmitted data from the loan application to the SBA, including information about the borrower, the total amount of the loan, and the identified number of employees.

10. At all times material herein, Harvest Small Business Finance, based in California, was a participating lender in the PPP.

11. Proceeds from a PPP loan were legally required to be used only for certain permissible business expenses, including payroll costs, mortgage interest, rent, and utilities under the applicable PPP rules and guidance. The interest and principal on the PPP loan was eligible for forgiveness, if the business spent the loan proceeds on permissible items within a designated period of time and used a certain portion of the loan toward payroll expenses.

B. THE OFFENSE:

On or about April 11, 2021, in the Eastern District of Louisiana and elsewhere, defendant, **TANYANEEKA POWELL**, did knowingly and willfully make a materially false, fictitious, and fraudulent statement and representation in a matter within the jurisdiction of the SBA, an agency within the executive branch of the United States, in that the defendant stated in her SBA Form 2483 PPP Borrower Application to Harvest Small Business Finance that as a sole proprietorship, the defendant had gross annual income of $95,989.00 in 2020, as supported by a IRS 1040 Form Schedule C; however in truth and in fact, the defendant, **TANYANEEKA POWELL**, knew that she did not have gross annual earnings of $95,989.00 and the IRS Form 1040 Schedule C submitted in support of the loan application was a false document, resulting in an SBA backed PPP loan in the amount of approximately $19,997.00, in violation of Title 18, United States Code, Section 1001.

COUNT 2

(Aiding and Abetting in False Statements to the Small Business Administration)

A. AT ALL TIMES MATERIAL HEREIN:

The allegations contained in Paragraph A of Count 1 are hereby re-alleged and incorporated as though fully set forth herein.

B. THE OFFENSE:

On or about May 28, 2021, in the Eastern District of Louisiana and elsewhere, defendant, **TANYANEEKA POWELL**, did knowingly and willfully aid and abet in the making of a materially false, fictitious, and fraudulent statement and representation in a matter within the jurisdiction of the SBA, an agency within the executive branch of the United States, to wit: the SBA Form 2483 PPP Borrower Application submitted by R.J. to Harvest Small Business Finance stated that R.J. had gross annual income of $95,998.00 in 2020, as supported by an IRS 1040 Form Schedule C which stated that R.J. worked as a "personal chef"; however in truth and in fact, the defendant, **TANYANEEKA POWELL**, knew that R.J. did not have gross annual earnings of $95,998.00 and the IRS Form 1040 Schedule C reflecting R.J.'s employment as a "personal chef" submitted in support of the loan application was a false document prepared by the defendant; resulting in an SBA backed PPP loan in the amount of approximately $27,999.00, in violation of Title 18, United States Code, Sections 1001 and 2.

MICHAEL M. SIMPSON
ACTING UNITED STATES ATTORNEY

EDWARD J. RIVERA
Assistant United States Attorney

New Orleans, Louisiana
September 26, 2025

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No. _____

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FOR THE

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UNITED STATES OF AMERICA

vs.

TANYANEEKA POWELL

BILL OF INFORMATION FOR FALSE STATEMENT TO THE SMALL BUSINESS ADMINISTRATION, AND AIDING AND ABETTING IN THE MAKING OF FALSE STATEMENTS TO THE SMALL BUSINESS ADMINISTRATION

Violation(s): 18 U.S.C. §§ 1001 and 2

Filed _____, *20* 25

_____, *Clerk.*

By _____, *Deputy*

EDWARD J. RIVERA
Assistant United States Attorney