



# PRESS RELEASE

## Internal Revenue Service - Criminal Investigation Cincinnati Field Office *Special Agent in Charge Kathy A. Enstrom*

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Contact: Craig Casserly  
IRS – Criminal Investigation  
401 N. Front Street  
Columbus, Ohio 43215  
(614) 744-3130  
Craig.casserly@ci.irs.gov  
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### **AREA MAN SOUGHT ON AGGRAVATED IDENTITY THEFT CHARGES**

CINCINNATI, OHIO -- A federal grand jury here has indicted James Jamison, 40, of Cincinnati, charging him with aggravated identity theft in connection with a scheme to defraud the Internal Revenue Service (IRS) by obtaining false federal income tax refunds, as well as other related offenses.

Carter M. Stewart, United States Attorney for the Southern District of Ohio and Kathy A. Enstrom, Special Agent in Charge, Internal Revenue Service Criminal Investigation, Cincinnati Field Office announced the indictment, which was unsealed yesterday.

The indictment charges Jamison, who is considered a fugitive, with nine counts of wire fraud, three counts of mail fraud, five counts of aggravated identity theft, three counts of using an unauthorized access device, seven counts of theft of government money, and two counts of bank fraud. The indictment also contains a forfeiture allegation.

According to the indictment, between June 2009 and April 2013 Jamison allegedly devised a scheme to defraud the IRS and obtain fraudulent income tax refunds by electronically filing false income tax returns with the IRS, or by mailing false income tax returns to the IRS.

A grand jury returned the indictment on May 7, 2014. U.S. Attorney Stewart asked the court to unseal the indictment yesterday after Jamison failed to turn himself in.

Jamison allegedly obtained the names and Social Security numbers of individuals and electronically filed false tax returns with the IRS without their knowledge or consent. These false income tax returns contained fabricated information as it related to the taxpayer, including addresses, dependents, occupations, income amounts and education expenses. The inclusion of this false information often qualified the taxpayer to receive the Earned Income Credit, Additional Child Tax Credit, Fuel Tax Credit and American Opportunity Credit, which resulted in even greater income tax refund amounts.

Allegedly Jamison contacted the IRS Hotline, debit card support hotlines, and various financial institutions to track the status of the false income tax returns and the respective fraudulent income tax refunds.

Jamison allegedly had the fraudulent income tax refunds directly deposited into bank accounts in his name or into bank accounts in the names of other individuals, but that he controlled, including bank accounts he opened online in the names of individuals using their Social Security numbers without their permission. Jamison allegedly called the financial institutions impersonating the individuals in whose names he opened bank accounts in order to perform transactions or obtain information.

In addition, during 2012 and 2013, Jamison is alleged to have stolen government benefits from the Hamilton County Job and Family Services by submitting false applications for benefits. These false applications failed to disclose the income he received from the filing of the false tax returns.

It has also been alleged that between October 2013 and November 2013 Jamison committed bank fraud through a check-kiting scheme. Jamison created falsely inflated checking account balances at First Financial Bank by depositing checks drawn on Chase Bank accounts, which did not have sufficient funds to cover those checks. Before First Financial Bank could detect that there were not enough funds to cover the checks, Jamison spent the funds.

Wire fraud and mail fraud are punishable by up to 20 years in prison and a fine of up to \$250,000. Bank fraud is punishable by up to 30 years in prison and a fine of up to \$1 million. Using an unauthorized access device and theft of government money are punishable by up to 10 years in prison and a fine of up to \$250,000. Each count of aggravated identity theft is punishable by a two-year term of imprisonment in addition to any other prison terms that may be imposed in this case.

"Identity thieves have figured out that if they can steal Social Security numbers, they can file false returns with us," said Kathy A. Enstrom, Special Agent in Charge, IRS Criminal Investigation, Cincinnati Field Office. "Let me be clear that we will continue to pursue the criminals who would steal from the American taxpayer."

This case is being prosecuted by Assistant United States Attorney Jessica W. Knight and was investigated by special agents of IRS-Criminal Investigation.

An indictment merely contains allegations, and the defendant is presumed innocent unless proven guilty in a court of law.

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