



PRESS RELEASE

Internal Revenue Service - Criminal Investigation *Chief Richard Weber*

Date: Oct. 13, 2015

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IRS – Criminal Investigation

CI Release #: CI-2015-10-13-C

District of Columbia Police Officer Convicted of Tax Fraud

A Washington, D.C., Metropolitan Police Department Officer was convicted today in the U.S. District Court for the District of Columbia of corruptly endeavoring to obstruct the Internal Revenue Service (IRS), announced Acting Assistant Attorney General Caroline D. Ciralo of the Justice Department's Tax Division.

Ishmeal Heru-Bey, formerly known as Jamal Adams, of Glenarden, Maryland, was convicted by a federal jury after a five-day trial.

According to the evidence presented at trial, Heru-Bey failed to file individual income tax returns on a timely basis for the years 2005 through 2012. To prevent the Metropolitan Police Department from withholding federal income taxes from his wages and paying them over to the IRS, Heru-Bey submitted three false IRS Forms W-4 (Employee's Withholding Allowance Certificates) on which he falsely claimed he was exempt from income tax withholding. After Heru-Bey was indicted on tax charges in March 2015, he filed false U.S. Individual Income Tax Returns for tax years 2011 and 2014 on which he fraudulently claimed deductions relating to unreimbursed employee expenses, including expenses for uniforms, dry cleaning, vehicle mileage and meals. The government introduced evidence at trial that proved Heru-Bey was not entitled to claim these expenses because he was on paid administrative leave from the Metropolitan Police Department during those years and therefore had no police powers. The government presented evidence that the resulting tax loss for the years 2005 through 2011 and for 2014 exceeded \$90,000.

Sentencing is scheduled on Jan. 7, 2016, before U.S. District Judge James E. Boasberg of the District of Columbia, who presided over the trial of the case. The count of conviction carries a statutory maximum sentence of three years in prison and a \$250,000 fine.

Acting Assistant Attorney General Ciralo thanked the special agents of IRS-Criminal Investigation, under the direction of Special Agent in Charge Thomas Jankowski, who investigated the case, and Trial Attorneys Jeffrey A. McLellan and Melissa S. Siskind of the Tax Division, who prosecuted the case.

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