



# PRESS RELEASE

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

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### **LOCAL MAN TIED TO \$3.5 MILLION IDENTITY THEFT SCAM SENTENCED**

COLUMBUS – Roma L. Sims, 35, of Westerville, Ohio was sentenced to 100 months in prison, three years of supervised release, and ordered to pay \$3,517,534 in restitution to the Internal Revenue Service (IRS) for committing aggravated identity theft and wire fraud and for conspiring to commit identity theft in a scheme to defraud the IRS. Sims previously pleaded guilty to this charge on September 27, 2013.

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 sentence handed down today by U.S. District Judge Edmund A. Sargus, Jr.

According to court documents, between 2009 and January 2013, Sims carried out a federal income tax refund fraud scheme. Sims operated under a variety of names, such as Last Minute Tax, Tax USA, Simply the Best Tax Service and X-Press Taxes & Accounting Services. Sims conspired with Samantha Towns and Robert Earthman to carry out the income tax refund scheme which generated over \$3.5 million in false income tax refunds.

The conspiracy involved the preparation and electronic filing of fraudulent income tax returns with the IRS, primarily on behalf of innocent persons from whom personal identification information (PII) had been collected. The tax returns sought fraudulent income tax refunds, which were wired into one of several bank accounts controlled by Sims and Samantha Towns. Sims advertised on the internet, through the mail, and in print in order to collect personal identification information from low-income or unemployed single parents with children. Sims tricked innocent taxpayers who responded to his advertisements into providing their personal identification information via the phone and/or internet. Sims used this information to prepare and electronically file false income tax returns with IRS in their names. The false income tax returns always contained a false Schedule C, Profit or Loss from Business, and earned income tax credits, which generated the bogus income tax refunds.

In a March 2010 Craig's List advertisement posted on the internet, Sims purported to be a church giving money to needy families. The ad read, "we are The Church of our Lord Jesus Christ, this month our tithes and offerings will go to the homeless and unemployed families with small children. You must not have a source of income or have received an income tax refund. Please call our prayer hotline." Sims also placed weekly ads in cities all over the U.S. in an employment newspaper called Jobs Weekly. Many of the victims who responded to these ads picked up the newspaper in unemployment offices. The ads

read, "Unemployed Parents Receive Income Tax Return, \$1500 for 1 child, \$3000 for 2 Children and \$4000 for 3 children, CALL NOW".

Between December 2011, and January 2013, Sims found another source of personal identification information to use in his scheme, namely stolen personal identification information from confidential Commonwealth of Kentucky sources. The source of the stolen personal identification information was co-conspirator Robert Earthman, who was an employee of Xerox State & Local Solutions Inc., a vendor for the Commonwealth of Kentucky, Department for Income Support. Through his employment with Xerox Earthman accessed the Kentucky child support enforcement database, which contained personal identification information of single parents with children who were recipients of child support. Many of these single parents were also recipients of either Social Security benefits, disability benefits, or other public assistance programs administered by the Commonwealth of Kentucky, such as Medicaid and food stamps. Earthman stole the personal identification information and provided it to Sims and Samantha Towns. Sims used the stolen names, social security numbers and dates of birth to prepare and file fraudulent income tax returns with IRS seeking bogus income tax refunds. The Commonwealth of Kentucky reported over 700 names of single parents stolen from the child support enforcement database. The fraudulent income tax returns prepared and filed using the stolen personal identification information from the Commonwealth of Kentucky sought false income tax refunds exceeding \$1.7 million.

In total, Sims was responsible for the preparation and filing of approximately 977 income tax returns for the 2010, 2011 and 2012 tax years, which netted more than \$3.5 million in bogus income tax refunds.

Samantha C. Towns, 32, of Reynoldsburg, Ohio, was sentenced on October 24, 2013 by U.S. District Judge Edmund A. Sargus, Jr to three years of probation, which included four months in a half-way house and six months in home confinement, and was ordered to pay \$1,312,513.89 in restitution to the IRS on one count each of conspiracy to commit wire fraud.

Robert S. Earthman, 32, of Lexington, Kentucky, was sentenced on June 19, 2014 by U.S. District Judge Edmund A. Sargus, Jr. to 24 months in prison, three years of supervised release, which included six months in a half-way house, and was ordered to pay \$1,312,513.89 in restitution to the IRS on one count conspiracy to commit identity fraud.

"Today's announcement exemplifies IRS Special Agents' intense focus on the rigorous pursuit of identity theft and refund fraud," said Kathy A. Enstrom, Acting Special Agent in Charge, IRS Criminal Investigation, Cincinnati Field Office. "Mr. Sims perpetuated an elaborate scheme driven by insatiable greed and a blatant disregard for the tremendous damage inflicted on innocent victims. Be assured that IRS Criminal Investigation, together with our partners at the U.S. Attorney's Office, will hold those who engage in similar behavior fully accountable."

This case was prosecuted by Assistant United States Attorney Daniel Brown and was investigated by special agents of IRS-Criminal Investigation.

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