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2011R0114406

UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY

JAN 31 2012

AT 8:30 M
WILLIAM T. WALSH
CLERK

UNITED STATES OF AMERICA	:	Criminal No. 12- 78 (JBS)
	:	
v.	:	
	:	26 U.S.C. § 7201
	:	
CHARLES ARMSTEAD,	:	
a/k/a "Rawus Jamus"	:	

INDICTMENT

The Grand Jury in and for the District of New Jersey, sitting at Camden, charges:

COUNT ONE

1. At all relevant times to this Indictment, defendant Charles Armstead, a/k/a "Rawus Jamus," was a resident of Pittsgrove, New Jersey, and employed by the State of New Jersey as a probation officer.
2. On or about April 17, 2005, defendant Charles Armstead, a/k/a "Rawus Jamus," signed, dated, and submitted to his employer a Form W-4 for tax year 2005 falsely claiming that he was exempt from withholding and that no federal tax should be withheld from his wages.
3. Defendant Charles Armstead, a/k/a "Rawus Jamus," was not exempt from withholding.
4. During 2005, defendant Charles Armstead, a/k/a "Rawus Jamus," received approximately \$68,298 in income from the State of New Jersey. Upon this income, tax of approximately \$11,684 was due and owing to the United States.
5. Defendant Charles Armstead, a/k/a "Rawus Jamus," failed to file a 2005 federal income tax return when it was due on or about April 15, 2006, and failed to pay to the Internal Revenue Service the income tax due and owing for the income he received in 2005.

6. From in or about April 2005 to in or about April 2006, in the District of New Jersey and elsewhere, defendant

**CHARLES ARMSTEAD,
a/k/a "Rawus Jamus,"**

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States, in that he signed the Form W-4 described in paragraph 2 of this Count, knowing it to be false and fraudulent as described in paragraph 3 of this Count.

In violation of Title 26, United States Code, Section 7201.

COUNT TWO

1. Paragraph 1 of Count One of this Indictment is realleged and incorporated herein.
2. On or about April 28, 2006, defendant Charles Armstead, a/k/a "Rawus Jamus," signed, dated, and submitted to his employer a Form W-4 for tax year 2006 falsely claiming that he was exempt from withholding and that no federal tax should be withheld from his wages.
3. Defendant Charles Armstead, a/k/a "Rawus Jamus," was not exempt from withholding.
4. During 2006, defendant Charles Armstead, a/k/a "Rawus Jamus," received approximately \$72,281 in income from the State of New Jersey. Upon this income, tax of approximately \$11,968 was due and owing to the United States.
5. Defendant Charles Armstead, a/k/a "Rawus Jamus," failed to file a 2006 federal income tax return when it was due on or about April 16, 2007, and failed to pay to the Internal Revenue Service the income tax due and owing for the income he received in 2006.
6. From in or about April 2006 to in or about April 2007, in the District of New Jersey and elsewhere, defendant

CHARLES ARMSTEAD,
a/k/a "Rawus Jamus,"

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States, in that he signed the Form W-4 described in paragraph 2 of this Count, knowing it to be false and fraudulent as described in paragraph 3 of this Count.

In violation of Title 26, United States Code, Section 7201.

COUNT THREE

1. Paragraph 1 of Count One of this Indictment is realleged and incorporated herein.
2. On or about March 14, 2007, defendant Charles Armstead, a/k/a "Rawus Jamus," signed, dated, and submitted to his employer a Form W-4 for tax year 2007 falsely claiming that he was exempt from withholding and that no federal tax should be withheld from his wages.
3. Defendant Charles Armstead, a/k/a "Rawus Jamus," was not exempt from withholding.
4. During 2007, defendant Charles Armstead, a/k/a "Rawus Jamus," received approximately \$78,522 in income from the State of New Jersey. Upon this income, tax of approximately \$13,868 was due and owing to the United States.
5. Defendant Charles Armstead, a/k/a "Rawus Jamus," failed to file a 2007 federal income tax return when it was due on or about April 15, 2008, and failed to pay to the Internal Revenue Service the income tax due and owing for the income he received in 2007.
6. From in or about March 2007 to in or about April 2008, in the District of New Jersey and elsewhere, defendant

CHARLES ARMSTEAD,
a/k/a "Rawus Jamus,"

knowingly and willfully did attempt to evade and defeat a substantial part of the income tax due and owing to the United States, in that he signed the Form W-4 described in paragraph 2 of this Count, knowing it to be false and fraudulent as described in paragraph 3 of this Count.

In violation of Title 26, United States Code, Section 7201.

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COUNT FOUR

1. Paragraph 1 of Count One of this Indictment is realleged and incorporated herein.
2. On or about April 22, 2008, defendant Charles Armstead, a/k/a "Rawus Jamus," signed, dated, and submitted to his employer a Form W-4 for tax year 2008 falsely claiming that he was exempt from withholding and that no federal tax should be withheld from his wages.
3. Defendant Charles Armstead, a/k/a "Rawus Jamus," was not exempt from withholding.
4. During 2008, defendant Charles Armstead, a/k/a "Rawus Jamus," received approximately \$85,081 in income from the State of New Jersey. Upon this income, tax of approximately \$15,375 was due and owing to the United States. The State of New Jersey began withholding federal income tax at the request of the Internal Revenue Service in or about April 2008 and withheld approximately \$12,665 from the pay of defendant Charles Armstead, a/k/a "Rawus Jamus," but approximately \$2,710 remained due and owing to the United States.
5. Defendant Charles Armstead, a/k/a "Rawus Jamus," failed to file a 2008 federal income tax return when it was due on or about April 15, 2009, and failed to pay to the Internal Revenue Service the income tax due and owing for the income he received in 2008.

CASE NUMBER: 2011R01144

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

UNITED STATES OF AMERICA

v.

**CHARLES ARMSTEAD a/k/a
RAWUS JAMUS**

INDICTMENT

26 United States Code § 7201

Foreperson

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