

The Fraudulent Tax Refund Scheme

3. From in or about 2006 through in or about 2010, JARED BREWTON, the defendant, devised and executed a scheme to obtain false and fraudulent tax refunds from the IRS. BREWTON carried out this scheme by preparing and causing to be sent to the IRS various Federal income tax returns and accompanying forms that contained Form W-2 information, such as income and withholding, that was falsely and fraudulently inflated. BREWTON prepared these false and fraudulent tax returns for himself and in the names of various other taxpayers, whose personal identification information he procured and used without the knowledge and consent of the other taxpayers. BREWTON thereafter received fraudulently-procured tax refunds, including those in the names of the other taxpayers, and used the refunds for the purchase of various personal items.

4. In addition to utilizing false and fraudulent Form W-2 information on the aforementioned tax returns, JARED BREWTON, the defendant, also utilized other false information on the returns of certain taxpayers, including false Earned Income Tax Credits.

Statutory Allegations

5. On or about April 15, 2006, in the Southern District of New York and elsewhere, JARED BREWTON, the defendant, willfully made and subscribed a U.S. Individual Income Tax Return, Form 1040, for himself for the 2005 tax year, which return contained and was verified by a written declaration that it was made under the

penalties of perjury, and which BREWTON did not believe to be true and correct as to every material matter, to wit, BREWTON falsely reported that his wages for calendar year 2005 were \$16,843 and falsely claimed that \$4,083 in taxes had been withheld by employers.

(Title 26, United States Code, Section 7206(1).)

COUNT TWO

(Subscribing to False and Fraudulent U.S. Individual
Income Tax Returns)

The Grand Jury further charges:

6. The allegations contained in paragraphs 1 through 4 of this Indictment are repeated and re-alleged as though fully set forth herein.

7. On or about April 15, 2007, in the Southern District of New York and elsewhere, JARED BREWTON, the defendant, willfully made and subscribed a U.S. Individual Income Tax Return, Form 1040, for himself for the 2006 tax year, which return contained and was verified by a written declaration that it was made under the penalties of perjury, and which BREWTON did not believe to be true and correct as to every material matter, to wit, BREWTON falsely reported that his wages for calendar year 2006 were \$783,981 and falsely claimed that \$359,750 in taxes had been withheld by employers.

(Title 26, United States Code, Section 7206(1).)

COUNTS THREE AND FOUR

(Making and Presenting False Claims to the United States)

The Grand Jury further charges:

8. The allegations contained in paragraphs 1 through 4 of this Indictment are repeated and re-alleged as though fully set forth herein.

9. In or about early 2010, in the Southern District of New York and elsewhere, JARED BREWTON, the defendant, made and presented to a department and agency of the United States claims upon and against the United States and a department and agency thereof, knowing such claims to be false, fictitious, and fraudulent, to wit, BREWTON prepared and caused to be filed with the IRS (a) a U.S. Individual Income Tax Return, Form 1040A, and accompanying Schedules EIC and M, for the calendar year 2009, for an individual (Count Three - Taxpayer "SJ") and (b) a U.S. Individual Income Tax Return for Single and Joint Filers with No Dependents, Form 1040EZ, for the calendar year 2009, for an individual (Count Four - Taxpayer "BF"), which tax returns falsely and fraudulently claimed thousands of dollars in refunds of withheld taxes and an Earned Income Tax Credit.

(Title 18, United States Code, Section 287.)

COUNT FIVE
(Identity Theft)

The Grand Jury further charges:

Background

10. In or about early 2010, JARED BREWTON, the defendant, impersonated individuals in order to obtain personal identifying information so that he could file fraudulent tax returns and open debit card accounts in the names of the other individuals.

11. On at least one occasion, JARED BREWTON, the defendant, posed as someone affiliated with the New York State Department of Labor and persuaded Taxpayer BF to fill out a "New York State Department of Labor Pre-Registration Form for Employment Services" which sought, among other things, an individual's name, date of birth, and social security number. BREWTON then used this information to file a fraudulent income tax return, resulting in a refund that BREWTON caused to be sent to his own address.

12. On multiple occasions, JARED BREWTON, the defendant, falsely posed as an employee of the IRS, claiming to be an "Audit Group Representative" named "Susan Waters." In truth and fact, at all times relevant to this Indictment, there was no IRS employee named Susan Waters.

13. When falsely posing as an employee of the IRS, JARED BREWTON, the defendant, sent letters to various employers demanding that the employers send him the names, contact information, dates

of birth, and social security numbers of employees. On at least one occasion, BREWTON informed an employer that, "identity theft is an [sic] an all time high . . . [and that] [o]ur offices are making every effort to ensure that no possible identity theft can occur by [sending the personal identifying information]."

Statutory Allegations

14. In or about early 2010, in the Southern District of New York and elsewhere, JARED BREWTON, the defendant, knowingly transferred, possessed, and used, without lawful authority, in and affecting interstate and foreign commerce, a means of identification of another person with the intent to commit, and to aid and abet, and in connection with, unlawful activity that constitutes a violation of Federal law, and that constitutes a felony under any applicable State and local law, and as a result of the offense obtained a thing of value aggregating \$1,000 and more during any one-year period, to wit, BREWTON obtained personal identifying information of other persons so that he could: (a) electronically file with the IRS false and fraudulent income tax returns in the names of other persons in order to collect tax refunds to which he was not entitled; and (b) fraudulently open debit card accounts in the names of other persons without authorization.

(Title 18, United States Code, Section 1028(a)(7).)

COUNT SIX

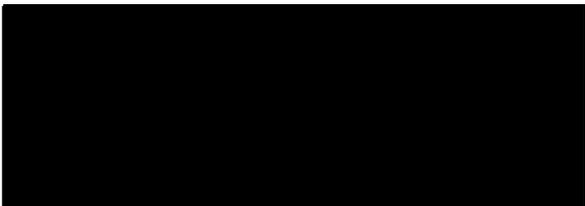
(False Impersonation of an Officer and Employee
of the United States)

The Grand Jury further charges:

15. The allegations contained in paragraphs 10 through 13 of this Indictment are repeated and re-alleged as though fully set forth herein.

16. From in or about April 2010 through in or about May 2010, in the Southern District of New York and elsewhere, JARED BREWTON, the defendant, knowingly falsely assumed and pretended to be an officer and employee acting under the authority of the United States and any department, agency and officer thereof, and acting as such, and in such pretended character demanded and obtained money, papers, documents, and things of value, to wit, BREWTON falsely stated that he was IRS employee "Susan Waters," in charge of contacting employers and, pretending to be Susan Waters, demanded documents containing personal identifying information of employees, purportedly, in part, to "safeguard [the employees'] identity from fraud."

(Title 18, United States Code, Section 912.)



Preet Bharara

PREET BHARARA
United States Attorney

United States District Court

SOUTHERN DISTRICT OF NEW YORK

THE UNITED STATES OF AMERICA

vs.

**JARED BREWTON,
Defendant.**

INDICTMENT

12 Cr.

**(In Violation of Title 26, United States Code, Section 7206(1))
(In Violation of Title 18, United States Code, Section 287)
(In Violation of Title 18, United States Code, Section 1028 (a) (7))
(In Violation of Title 18, United States Code, Section 912)**

PREET BHARARA

United States Attorney.

A TRUE BILL

