

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

**Holding a Criminal Term
Grand Jury Sworn in on May 21, 2014**

UNITED STATES OF AMERICA	:	
	:	
	:	CRIMINAL NO.
v.	:	
	:	
JAMAL A. ADAMS, also	:	VIOLATIONS:
known as "ISHMEAL HERU-BEY,"	:	
	:	
Defendant.	:	26 U.S.C. § 7212(a) (Corrupt Endeavor to
	:	Obstruct and Impede the Internal
	:	Revenue Laws)
	:	
	:	26 U.S.C. § 7201 (Attempt to Evade or
	:	Defeat Tax)
	:	
	:	

INDICTMENT

The Grand Jury charges that:

INTRODUCTION

At all relevant times, unless otherwise indicated:

1. Defendant **JAMAL A. ADAMS** ("**JAMAL ADAMS**"), also known as "Ishmeal Heru-Bey," was a resident of Maryland and a resident of the District of Columbia. From at least 2002, defendant **JAMAL ADAMS** was employed as a police officer with the Metropolitan Police Department ("MPD") in the District of Columbia.

2. An Internal Revenue Service ("IRS") Form W-4, Employee's Withholding Allowance Certificate, was a form signed under penalty of perjury by a taxpayer to inform an employer regarding the amount of federal income tax to withhold from the wages of the taxpayer.

3. Despite earning gross income in excess of the threshold that would require him to file IRS Forms 1040, U.S. Individual Income Tax Returns, defendant **JAMAL ADAMS** failed to file individual income tax returns with the IRS for the years 2005 through 2012.

4. On or about November 16, 2009, the IRS made assessments of unpaid income taxes for defendant **JAMAL ADAMS** for the years 2005 and 2006.

5. The IRS was and is an agency of the U.S. Department of the Treasury responsible for administering the internal revenue laws of the United States, including the ascertainment, computation, and assessment of taxes, including federal income taxes.

COUNT ONE
(Corrupt Endeavor to Obstruct and Impede the Internal Revenue Laws)

6. Paragraphs 1 through 5 of this Indictment are re-alleged and incorporated as if fully set forth herein.

7. From on or about January 1, 2005, through on or about April 15, 2013, in the District of Columbia, and elsewhere, defendant **JAMAL ADAMS**, did corruptly obstruct and impede, and endeavor to obstruct and impede, the due administration of the internal revenue laws by various means, including, but not limited to, the following:

a. On or about February 1, 2006, defendant **JAMAL ADAMS** submitted a paper IRS Form W-4 to MPD falsely claiming to be exempt from federal income tax withholding;

b. On or about February 3, 2008, defendant **JAMAL ADAMS** electronically submitted an IRS Form W-4 to MPD falsely claiming to be exempt from federal income tax withholding;

c. On or about January 1, 2009, defendant **JAMAL ADAMS** electronically submitted an IRS Form W-4 to MPD falsely claiming to be exempt from federal income tax withholding;

d. On or about March 11, 2010, defendant **JAMAL ADAMS** electronically submitted an IRS Form W-4 to MPD falsely claiming to be exempt from federal income tax withholding;

e. On or about June 10, 2010, defendant **JAMAL ADAMS** filed documents with the U.S. Bankruptcy Court for the District of Columbia that he signed under penalties of perjury and that he knew were false because the documents failed to report his income tax debts then owing to the United States and omitted the IRS as a creditor.

(All in violation of Title 26, United States Code, Section 7212(a))

COUNT TWO
(Attempt to Evade or Defeat Tax-2009)

8. Paragraphs 1 through 5 are realleged as though fully set forth herein;

9. During the calendar year 2009, defendant **JAMAL ADAMS** had and received gross income in the approximate sum of \$89,032, resulting in taxable income upon which there was a substantial tax due and owing. Well knowing the foregoing facts, and failing to make an income tax return on or before April 15, 2010, as required by law, to any proper officer of the IRS, and failing to pay to the IRS the income tax due and owing, defendant **JAMAL ADAMS**, in the District of Columbia and elsewhere, did willfully attempt to evade and defeat the income tax due and owing by him to the United States of America for the calendar year by filing and causing to be filed and maintaining on file false and fraudulent Forms W-4 with MPD, in which

he falsely claimed he was “exempt” from federal income tax withholding, among other affirmative acts.

(In violation of Title 26, United States Code, Section 7201)

COUNT THREE
(Attempt to Evade or Defeat Tax-2010)

10. Paragraphs 1 through 5 are realleged as though fully set forth herein;


11. During the calendar year 2010, defendant **JAMAL ADAMS** had and received gross income in the approximate sum of \$83,975, resulting in taxable income upon which there was a substantial tax due and owing. Well knowing the foregoing facts, and failing to make an income tax return on or before April 15, 2011, as required by law, to any proper officer of the IRS, and failing to pay to the IRS the income tax due and owing, defendant **JAMAL ADAMS**, in the District of Columbia and elsewhere, did willfully attempt to evade and defeat the income tax due and owing by him to the United States of America for the calendar year by filing and causing to be filed and maintaining on file false and fraudulent Forms W-4 with MPD, in which he falsely claimed he was “exempt” from federal income tax withholding, among other affirmative acts.

(In violation of Title 26, United States Code, Section 7201)

A TRUE BILL

FOREPERSON

DATE


ROSEMARY E. PAGUNI
Chief, Northern Criminal Enforcement Section
Department of Justice, Tax Division