

FILED

IN THE UNITED STATES DISTRICT COURT FOR THE  
MIDDLE DISTRICT OF ALABAMA  
NORTHERN DIVISION

DEC - 9 2015

UNITED STATES OF AMERICA )  
)  
)  
v. )  
)  
JAMES VERNON BATTLE, )  
)  
Defendant. )  
)  
\_\_\_\_\_ )

CLERK  
U.S. DISTRICT COURT  
MIDDLE DIST. OF ALA.

CR. NO. *2:15cr 524-WKW*  
[18 U.S.C. § 1343;  
18 U.S.C. § 1028A(a)(1), (c)(5);  
18 U.S.C. § 510(a)(2)  
18 U.S.C. § 982(a)(2)(A);  
28 U.S.C. § 2461(c)]

**INDICTMENT**

**The Grand Jury charges that:**

**INTRODUCTION**

At times relevant to this Indictment:

1. Defendant JAMES VERNON BATTLE resided in Montgomery County, Alabama, within the Middle District of Alabama.
2. A “means of identification” was any name or number that may be used, alone or in conjunction with any other information, to identify a specific individual, including a name, Social Security number, or date of birth.
3. A “prepaid debit card” was a card linked to an account at a financial institution, which could be used to receive deposits electronically like a bank account and to make purchases and cash withdrawals with funds in the account like a debit card. Prepaid cards were administered through multiple providers and financial institutions.
4. The Internal Revenue Service (“IRS”) was an agency of the United States Department of the Treasury responsible for administering the federal tax laws of the United States, and collecting taxes owed to the United States.

**COUNTS ONE THROUGH FIFTEEN**  
(Wire Fraud)

5. The factual allegations contained in Paragraphs 1 through 4 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

6. From in or about February 2014 through in or about August 2015, within the Middle District of Alabama and elsewhere, Defendant **JAMES VERNON BATTLE**, having knowingly and intentionally devised and intended to devise a scheme and artifice to defraud and to obtain money by means of false and fraudulent pretenses, representations, and promises, caused to be transmitted by means of wire communications in interstate commerce, communications, signals, and writings, to wit: electronically filed tax returns.

**THE SCHEME AND ARTIFICE**

7. It was part of the scheme and artifice that Defendant **JAMES VERNON BATTLE** and others, both known and unknown to the grand jury, would and did obtain the means of identification of individuals, including their names, dates of birth, and Social Security numbers.

8. It was further part of the scheme and artifice that Defendant **JAMES VERNON BATTLE** and others, both known and unknown to the grand jury, would and did use these means of identification to prepare and electronically file and cause to be filed false individual income tax returns in order to generate tax refunds to which he was not entitled.

9. It was further part of the scheme and artifice that Defendant **JAMES VERNON BATTLE** and others, both known and unknown to the grand jury, would and did purchase prepaid debit cards for the purpose of receiving some of the proceeds of the scheme and artifice.

10. It was further part of the scheme and artifice that Defendant **JAMES VERNON BATTLE** and others, both known and unknown to the grand jury, would and did direct the refunds anticipated from those electronically filed false federal income tax returns to be electronically

deposited onto prepaid debit cards and to be paid via United States Treasury federal tax refund checks.

11. It was further part of the scheme and artifice that Defendant JAMES VERNON BATTLE and others, both known and unknown to the grand jury, would and did use mailing addresses which they controlled in order to obtain prepaid debit cards and receive United States Treasury federal tax refund checks.

### THE WIRE COMMUNICATIONS

12. On or about each date listed below, in the Middle District of Alabama and elsewhere, Defendant JAMES VERNON BATTLE, for the purpose of executing the scheme and artifice to defraud, transmitted, and caused to be transmitted, by means of wire communication in interstate commerce, communications, signals, and writings, as described for each count below:

<b>Count</b>	<b>Tax Year</b>	<b>Date of Wire Communication</b>	<b>Wire Communication</b>
ONE	2013	01/29/2014	Electronically filed tax return in the name of "M.A." claiming a tax refund of \$2,174
TWO	2014	02/16/2015	Electronically filed tax return in the name of "M.A." claiming a tax refund of \$421
THREE	2013	08/01/2014	Electronically filed tax return in the name of "H.B." claiming a tax refund of \$1,140
FOUR	2014	04/27/2015	Electronically filed tax return in the name of "H.B." claiming a tax refund of \$1,124
FIVE	2014	01/20/2015	Electronically filed tax return in the name of "D.H." claiming a tax refund of \$1,311
SIX	2013	01/29/2014	Electronically filed tax return in the name of "C.H." claiming a tax refund of \$2,387
SEVEN	2014	01/16/2015	Electronically filed tax return in the name of "C.H." claiming a tax refund of \$1,308
EIGHT	2014	04/06/2015	Electronically filed tax return in the name of "I.J." claiming a tax refund of \$1,169

NINE	2014	05/17/2015	Electronically filed tax return in the name of "S.K." claiming a tax refund of \$532
TEN	2013	06/09/2014	Electronically filed tax return in the name of "A.O." claiming a tax refund of \$1,144
ELEVEN	2014	03/16/2015	Electronically filed tax return in the name of "A.O." claiming a tax refund of \$1,149
TWELVE	2013	08/26/2014	Electronically filed tax return in the name of "M.S." claiming a tax refund of \$1,307
THIRTEEN	2014	05/03/2015	Electronically filed tax return in the name of "M.S." claiming a tax refund of \$1,231
FOURTEEN	2013	01/29/2014	Electronically filed tax return in the name of "L.W." claiming a tax refund of \$2,442
FIFTEEN	2014	01/20/2015	Electronically filed tax return in the name of "L.W." claiming a tax refund of \$1,301

All in violation of Title 18, United States Code, Section 1343.

**COUNTS SIXTEEN THROUGH THIRTY**  
(Aggravated Identity Theft)

13. The factual allegations contained in Paragraphs 1 through 4 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

14. On or about each date listed below, within the Middle District of Alabama, Defendant **JAMES VERNON BATTLE** did knowingly possess, transfer, and use the means of identification of another person without lawful authority during and in relation to an offense in this Indictment identified as a Related Count below; that is, Defendant JAMES VERNON BATTLE used the name, Social Security number, and account number of an actual person known to the grand jury, listed by his or her initials below, to commit wire fraud as set forth below:

Count	Date of Offense	Related Count	Individual	Refund Amount
SIXTEEN	01/29/2014	ONE	M.A.	\$2,174

SEVENTEEN	02/16/2015	TWO	M.A.	\$421
EIGHTEEN	08/01/2014	THREE	H.B.	\$1,140
NINETEEN	04/27/2015	FOUR	H.B.	\$1,124
TWENTY	01/20/2015	FIVE	D.H.	\$1,311
TWENTY-ONE	01/29/2014	SIX	C.H.	\$2,387
TWENTY-TWO	01/16/2015	SEVEN	C.H.	\$1,308
TWENTY-THREE	04/06/2015	EIGHT	I.J.	\$1,169
TWENTY-FOUR	05/17/2015	NINE	S.K.	\$532
TWENTY-FIVE	06/09/2014	TEN	A.O.	\$1,144
TWENTY-SIX	03/16/2015	ELEVEN	A.O.	\$1,149
TWENTY-SEVEN	08/26/2014	TWELVE	M.S.	\$1,307
TWENTY-EIGHT	05/03/2015	THIRTEEN	M.S.	\$1,231
TWENTY-NINE	01/29/2014	FOURTEEN	L.W.	\$2,442
THIRTY	01/20/2015	FIFTEEN	L.W.	\$1,301

All in violation of Title 18, United States Code, Section 1028A(a)(1) and (c)(5).

**COUNTS THIRTY-ONE AND THIRTY-TWO**  
(Passing or Uttering Treasury Check with False Endorsement)

15. The factual allegations contained in Paragraphs 1 through 4 of this Indictment are re-alleged and incorporated herein as if copied verbatim.

16. On or about each date set forth below, and in the amount and location specified, in the Middle District of Alabama and elsewhere, Defendant **JAMES VERNON BATTLE** with intent to defraud did pass, utter and publish and attempt to pass, utter and publish, as true the United States Treasury federal income tax refund check listed below and bearing the listed symbol and serial number, and bearing the falsely made and forged endorsement of the individual whose initials are listed below:

Count	Symbol and Serial Number	Date Cashed	Individual	Amount of Check
THIRTY-ONE	4034 61748164	07/17/2015	M.S.	\$1,307

THIRTY-TWO	4034 55444788	05/07/2015	A.O.	\$1,149
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All in violation of Title 18, United States Code, Section 510(a)(2).

**FORFEITURE ALLEGATION**

17. The allegations contained in Counts 1 through 15 of this Indictment are hereby re-alleged and incorporated by reference for the purpose of alleging forfeiture pursuant to Title 18, United States Code, Section 982(a)(2)(A).

18. Upon conviction of any of the offenses in violation of Title 18, United States Code, Section 1343, set forth in Counts 1 through 15, of this Indictment, Defendant **JAMES VERNON BATTLE** shall forfeit to the United States, pursuant to Title 18, United States Code, Section 982(a)(2)(A), any property, real or personal, which constitutes or is derived from proceeds of said violations, including, but not limited to, a money judgment.

19. If any of the property described in this forfeiture allegation, as a result of any act or omission of the Defendant:

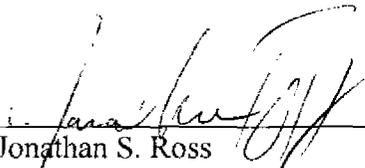
- (a) cannot be located upon the exercise of due diligence;
- (b) has been transferred or sold to, or deposited with, a third party
- (c) has been placed beyond the jurisdiction of the court;
- (d) has been substantially diminished in value; or
- (e) has been commingled with other property which cannot be divided without difficulty,

the United States shall be entitled to forfeiture of substitute property pursuant to Title 21, United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c).

A TRUE BILL:

  
Foreperson

GEORGE L. BECK, JR.  
United States Attorney

  
Jonathan S. Ross  
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