

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

UNITED STATES OF AMERICA	:	Hon.
	:	
v.	:	Criminal No.
	:	
OSCAR N. JAMES SR.	:	26 U.S.C. § 7201

INFORMATION

The defendant having waived in open court prosecution by indictment, the United States Attorney for the District of New Jersey charges:

Counts 1 and 2
Income Tax Evasion – 26 U.S.C. § 7201

1. At all times relevant to Counts 1 and 2 of this Information:

A. OSCAR N. JAMES SR. (“defendant JAMES SR.”), a resident of West Orange, New Jersey, was the owner and sole operator of a consulting-services company, The James Group (“The James Group”). From at least in or about January 2008 through in or about December 2009, defendant JAMES SR. received taxable income, either directly or through The James Group, from business and individual clients in New Jersey for defendant JAMES SR.’s consulting services, as follows:

Total Receipts From Clients For Tax Years 2008 and 2009			
	2008	2009	Total
Gross Receipts	\$306,909	\$288,356	\$595,265

2. Having received the above-listed income, either directly or through The James Group, defendant JAMES SR. was required by law, following the close of each year and

on or before the deadline for filing personal income tax returns (IRS Forms 1040) , to make and file income tax returns to the Internal Revenue Service (“IRS”) stating specifically the items of his gross income and any deductions and credits to which he was entitled. As the sole proprietor of The James Group, the information regarding the gross income and any deductions related to The James Group were required to be accurately reported on IRS Form Schedule C of defendant JAMES SR.’s individual Tax Return (IRS Form 1040).

3. Between in or about January 2008 and in or about December 2009, defendant JAMES SR. intentionally did not accurately report the income that he received during that time period by filing with the IRS false federal personal tax returns (IRS Forms 1040) for tax years 2008 and 2009 that substantially underreported substantial income in the following amounts:

Unreported Income to Oscar James Sr. For Tax Years 2008 and 2009			
	2008	2009	Total
Gross Receipts	\$306,909	\$288,356	\$595,265
Reported Income	\$160,404	\$114,587	\$274,991
Unreported Income	\$146,505	\$173,769	\$320,274

4. On or about the dates set forth below, in Essex County, in the District of New Jersey and elsewhere, defendant

OSCAR N. JAMES, SR.

did knowingly and willfully attempt to evade and defeat a substantial tax due and owing by him to the IRS for the tax years set forth below by filing false tax returns that substantially underreported the income received from The James Group in the approximate amounts set forth below:

Count	Returns & Tax Year	Approximate Unreported Income	Approximate Additional Tax Due and Owing	Date of Offense
1	IRS Form 1040 - 2008	\$146,505	\$52,267	03/18/2010
2	IRS Form 1040 – 2009	\$173,769	\$61,046	08/06/2012
		Total	\$113,313	

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


WILLIAM E. FITZPATRICK
Acting United States Attorney

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INFORMATION FOR

26 U.S.C. § 7201

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