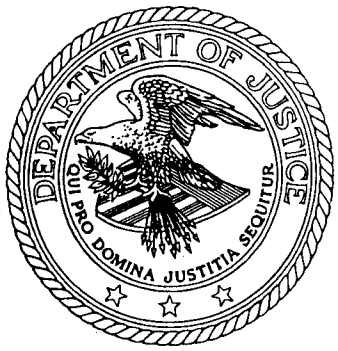
NEWS RELEASE



OFFICE OF THE UNITED STATES ATTORNEY
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San Diego, California

United States Attorney
Carol C. Lam

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For Immediate Release

San Diego Tax Return Preparer Sentenced
for Failing to File Income Tax Returns

NEWS RELEASE SUMMARY - December 8, 2003

Carol C. Lam, United States Attorney for the Southern District of California, Eileen J. O'Connor, Assistant Attorney General for the Tax Division, and Denise L. Rubin, Special Agent in Charge, Internal Revenue Service (IRS) Criminal Investigation, announced today that Roosevelt Kyle, a San Diego tax return preparer, was sentenced to 12 months in custody by the Honorable Marilyn L. Huff in United States District Court in San Diego. Roosevelt Kyle was convicted of four counts of failing to file his personal income tax returns for the years 1995 through 1998 in a jury trial in September 2002.

Evidence at trial showed Kyle conducted business in National City, California as Century One Associates, Century One Marketing Associates, National Electronics Filing Association and A1 Credit Alliance Institute. Kyle earned over $300,000 and prepared over 3,000 tax returns during the years 1995 through 1998, but failed to file his own personal income tax returns for those years.

According to evidence presented in court, Kyle promoted tax avoidance seminars, at which he advised clients that they could permanently stop paying income taxes. Kyle charged his clients $3,000 to attend this seminar. Kyle also promoted a book entitled, "Vultures in Eagles Clothing," which claimed that the income tax laws were not applicable to U.S. Citizens. This book was written by Lynne Meredith, who is under criminal indictment in the Central District of California for various tax crimes.

IRS Special Agent in Charge Denise L. Rubin stated, "All citizens must comply with the requirements of the tax law to file returns and pay taxes. Fortunately, the vast majority of Americans recognize their civic duty and voluntarily comply with their tax filing obligation. Taxpayers who fail to file income tax returns and pay taxes pose a serious threat to tax administration and the American economy. The sentence handed down in this case should send a message that there is a steep price to pay for those who deliberately fail to comply with their obligation to file and pay taxes."

The Internal Revenue Service has updated its Web site that addresses false arguments about the legality of not paying taxes or filing returns. For additional information on the Internal Revenue Service Nonfiler Enforcement Program, visit www.irs.gov.

DEFENDANT

Roosevelt Kyle
National City, CA

SUMMARY OF CHARGES

Title 26, United States Code, Section 7203, Willful Failure to File an Income Tax Return
Maximum Sentence for each count is one year in prison and a fine not to exceed $100,000

AGENCY

Internal Revenue Service, Criminal Investigation
San Diego, California