



Department of Justice

United States Attorney Gregory G. Lockhart
Southern District of Ohio

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CONTACT: Fred Alverson
614-469-5715
or Craig Casserly (IRS)
(614) 744-3130

GRAND JURY RETURNS INDICTMENTS IN THREE TAX CASES

Two charged with preparing false tax returns; one accused of failure to file income tax returns

COLUMBUS – In separate indictments returned by a federal grand jury here, two people have been charged with filing false and fraudulent income tax returns on behalf of others. A third indictment charges a Fredericktown man with income tax evasion.

Gregory G. Lockhart, United States Attorney for the Southern District of Ohio and Jose A. Gonzalez, Special Agent in Charge, Internal Revenue Service Criminal Investigation (IRS), Cincinnati Field Office, announced the three indictments returned yesterday and unsealed today.

One indictment charges Kofi Boateng Oduro, of Columbus, Ohio, with thirty-six counts of willfully aiding and assisting in the preparation of false and fraudulent federal income tax returns. The indictment charges that Oduro prepared false income tax returns for others that contained false expenses, deductions, or credits that the taxpayers were not entitled to claim, i.e., incorrect filing status; false claims for un-reimbursed business expenses; false deductions for medical and dental expenses, charitable contributions, and domestic production activities; and false education credits. The alleged total tax loss to the IRS is \$88,713.

A second indictment charges Evans C. Nyeme, of Columbus, Ohio, with forty-five counts of willfully aiding and assisting in the preparation of false and fraudulent federal income tax returns. The indictment charges that he filed federal income tax returns on behalf of others that contained false deductions or credits that the taxpayers were not entitled to claim, i.e., incorrect filing status; incorrect exemptions; false credits for education expenses; false earned income tax credits; false child care credits; false mortgage interest credits; and false deductions for tuition and fees. The alleged total tax loss to the IRS is \$122,853.

A third indictment charges Rudolph Joseph Fox, Jr., of Fredericktown, Ohio, with three counts of income tax evasion and one count of willful failure to file a federal income tax return with the IRS. The indictment charges that Fox committed income tax evasion in 2002, 2003 and 2005. During 2002 and 2003 Fox allegedly demanded that his employer not withhold federal income taxes from his salary or wages. During 2005, Fox allegedly stated his taxable income was zero even though he received a salary or wages as an employee of a medical company. The indictment alleges that Fox earned \$249,576 in salary or wages during those three years, and owes additional taxes of \$23,765. In addition, the indictment alleges that Fox willfully failed to file a 2004 federal income tax return, even though he received income for the year.

IRS agents arrested Fox today. He was released on bond following his initial appearance before U.S. Magistrate Judge Terence P. Kemp. Fox faces a maximum of 5 years in prison and a \$250,000 fine. Oduro and Nyeme each face a maximum of three years in prison and a \$100,000 fine, plus restitution, penalties and fines.

"As we are in the midst of this tax-filing season, tax preparers should be aware that the IRS will quickly and effectively prosecute those individuals who choose to violate the tax laws of the United States for their personal profit," said Special Agent in Charge Jose A. Gonzalez. "Taxpayers should choose carefully when hiring a tax preparer. While most return preparers provide excellent service to their clients, a few unscrupulous tax preparers file false and fraudulent returns to defraud the government, the tax paying public and their own clients."

"An indictment is merely an accusation," Lockhart said. "All defendants should be presumed innocent until and unless convicted in a court of law."

Lockhart also commended the Internal Revenue Service Criminal Investigation agents and Assistant U.S. Attorney Dan Brown, who is prosecuting the case.

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