

# NEWS

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United States Department of Justice  
U.S. Attorney, District of New Jersey  
401 Market Street, Fourth Floor  
Camden, New Jersey 08101

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***Christopher J. Christie, U.S. Attorney***

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***More Information?*** Contact the Assistant U.S. Attorney or other contact listed below to see if more information is available.

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Former Linwood Woman Admits Using Identities of Deceased  
Individuals to Fraudulently File for Tax Refunds

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(More)

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CAMDEN – A former Linwood woman pleaded guilty today in connection with the filing of 30 fraudulent claims for federal tax refunds, 28 of which she filed in the names of deceased individuals, U.S. Attorney Christopher J. Christie announced.

Candy L. Atohi, 37, who resided in Linwood at the time of the offense and currently residing in Warne, N.C., pleaded guilty before U.S. District Judge Robert B. Kugler to one count of making a false claim for a refund of taxes from the Internal Revenue Service and one count of knowingly transferring without legal authority the identity of a deceased individual. Judge Kugler set bail at \$100,000 bond and scheduled sentencing for Jan 30.

At her plea hearing, Atohi admitted that on Jan. 14, 2003, she prepared and filed an individual income tax return for herself for the calendar year 2002, on which she falsely claimed to be entitled to a tax refund of \$9,272. Atohi also admitted to preparing a tax return in her sister's name in which she fraudulently claimed a refund of \$2,214.

Furthermore, Atohi admitted that she prepared tax returns for calendar year 2002 using the names and social security numbers of 28 individuals who were at one time New Jersey residents, but were deceased in 2002. These 28 returns sought refunds totaling approximately \$108,694, Atohi admitted.

As a result of filing for tax refunds using the personal information of the deceased individuals, Atohi admitted she caused the IRS to electronically transfer approximately \$33,265 into a bank account in the name of her mother.

The charge of making a false claim for a refund of taxes from the Internal Revenue Service carries a statutory maximum prison sentence of 5 years and a fine of \$250,000. The charge of knowingly transferring without legal authority the identity of a deceased individual carries a statutory maximum prison sentence of 15 years and a fine of \$250,000.

In determining an actual sentence, Judge Kugler will consult the advisory U.S. Sentencing Guidelines, which provide appropriate sentencing ranges that take into account the severity and characteristics of the offense, the defendant's criminal history, if any, and other factors. The judge, however, is not bound by those guidelines in determining a sentence. Parole has been abolished in the federal system. Defendants who are given custodial terms must serve nearly all that time.

Christie credited Special Agents of the Internal Revenue Service Criminal Investigation Division, under the direction of Special Agent in Charge William P. Offord, with the investigation leading to the guilty plea.

The government is represented by DOJ Tax Division Attorneys Mark Daly and Shawn Noud.

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Defense Attorney: Christopher O'Malley, Esq. Assistant Federal Public Defender