

# 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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## Atlantic City Fireman Convicted of Tax Evasion

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(More)

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CAMDEN – An Atlantic City fireman was convicted by a federal jury today on five counts of tax evasion in connection with his attempts to avoid paying more than \$110,000 in total taxes due on over \$400,000 of unreported income, U.S. Attorney Christopher J. Christie announced.

After 8 hours of deliberations, which began July 27, a jury convicted Matthew Fox, 38, of Galloway Township, on five counts of tax evasion. U.S. District Judge Jerome B. Simandle, who presided over the three-week trial, scheduled sentencing for Nov. 9.

The jury acquitted Fox and his wife, Melody Fox, 32, on Count One of the Indictment (the only count in which Melody Fox was charged), which charged them with conspiracy to defraud the United States.

The case was tried by DOJ Tax Division Trial Attorneys Andrew J. Kameros and Michael Ben'Ary.

The Indictment, which was returned on March 1, 2006, describes a scheme in which Matthew Fox received income for the years of 1998 through 2002 from positions he held as a bouncer and manager at an exotic dance club in Atlantic City, for which he failed to report to the IRS or pay taxes due.

In convicting Fox, the jury found that he was initially paid, as a bouncer, in cash for the hours he worked at the club and in the form of tips from the exotic dancers. Beginning in August 1999, when he became a manager, Fox received his wages from the club, but continued to receive cash tips from the exotic dancers. The jury found that Fox either failed to report all income or a substantial amount of income received from his positions at the night club.

Each count of tax evasion carries a statutory maximum penalty of five years in prison and a fine of \$250,000 or twice the gross gain or loss from the offense.

In determining an actual sentence, Judge Simandle will consult the 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 Agent with the IRS Criminal Investigation Division, under the direction of Special Agent in Charge William Offard in Newark, with investigation of the case.

The Government is represented by Department of Justice, Tax Division trial attorneys Andrew J. Kameros and Michael Ben'Ary.

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Defense Attorneys:

Matthew Fox - Louis Barbone, Esq. Atlantic City

Melody Fox - Carl Poplar, Esq. Cherry Hill