

U.S. Department of Justice

United States Attorney  
Western District of New York

Further Inquiries (716) 843-5814

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138 Delaware Avenue  
Buffalo, NY 14202

# PRESS RELEASE

July 14, 2004

## THREE DENTISTS PLEAD GUILTY TO FILING FALSE TAX RETURNS

RE: UNITED STATES v. HOWARD FINE, BRUCE STEWART  
and RICHARD MASUCCI

United States Attorney Michael A. Battle announced today that Doctor Howard Fine, age 61 of 22 Burncoat Way, Pittsford, New York, Doctor Bruce Stewart, age 65 of 28 old Farm Circle, Pittsford, New York, and Doctor Richard Masucci, age 69 of 2 Cheshire Ridge, Victor, New York, pled guilty before Honorable Charles J. Siragusa, to felony informations charging them with filing personal tax returns for the years 1997 through 1999, which carries for each charge a maximum sentence of 3 years imprisonment, a \$250,000 fine, or both.

Assistant U.S. Attorney Richard A. Resnick, who is handling the case, stated that the doctors are working as endodontists with the Rochester Endodontic Associates,

P.C., located at 1577 South Avenue in Rochester, and 6800 Pittsford-Palmyra Road in Fairport, New York. During the years 1997 through 1999, the doctors had various personal expenses paid by the corporation, which the doctors did not report as income on their personal tax returns.

In the plea agreement entered into by the doctors, they each agreed to pay their outstanding tax liabilities, including interest and penalties. Howard Fine agreed to pay \$410,931.81, Bruce Stewart agreed to pay \$358,528.37 and Richard Masucci agreed to pay \$344,340.06.

The conviction was the culmination of an investigation by the Internal Revenue Service under the direction of Special Agent in Charge Anne Marie Coons, Criminal Investigation Division.

The sentencings for the doctors are scheduled for October 25, 2004 at 2:30 p.m. in front of Hon. Charles J. Siragusa, United States District Judge.

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