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#### WORCESTER LAWYER CHARGED WITH TAX EVASION

BOSTON, MA - A Worcester lawyer was indicted today in U.S. District Court for tax evasion and failure to pay taxes.

United States Attorney Michael J. Sullivan and Tyrone G. Barney, Special Agent in Charge of the Internal Revenue Service, Criminal Investigation - Boston Field Office announced today that CHRISTOPHER M. UHL, age 50, of Southborough was indicted by a federal grand jury in Boston. UHL, a Worcester attorney, is charged with six counts of tax evasion and six counts of willful failure to pay over taxes. The indictment alleges that from 2000 through 2005, UHL employed between approximately four and ten employees over the course of each year. During this period, UHL issued paychecks to his employees for their weekly wages and properly withheld taxes from the employees' checks, but then pocketed the money, instead of submitting it to the IRS. The indictment also alleges that for the same years, UHL failed to pay to the Internal Revenue Service his federal unemployment taxes, and his share of F.I.C.A. (Social Security and Medicare) taxes.

It is further alleged that during the same period UHL failed to pay these taxes, he failed to file with the IRS the required quarterly tax form, Form 941, that states the wages paid to employees and the amount of F.I.C.A. taxes withheld from the wages, and also failed to submit to the Social Security Administration the Forms W-2 that he submitted to each employee. The Social Security Administration then submits the W-2 to the IRS.

It is alleged in the indictment that for the tax years 2001 through 2004, UHL listed on his Schedule C, Profit or Loss from Business, which was attached to his tax returns, an incorrect Employer Identification Number ("EIN"). On his 2001 through 2004 tax returns, UHL listed an EIN that belonged to an insurance company. The indictment further alleges that UHL had reason to know the insurance company's EIN because UHL had performed work for the company and had received from the company IRS Forms 1099-Misc., which listed the insurance company's EIN.

The indictment further alleges that UHL made false and misleading statements to IRS agents, including that all of his employees were subcontractors and were issued tax Form 1099 each year, that he used between five and seven different women to prepare his payroll between 2001 and 2005, and that, at any given time, he employed at most one full-time and one part-time employee.

According to the indictment, UHL withheld and failed to pay to the IRS a total of \$147,664.73 from his employees' total wages, and failed to pay a total of \$67,570.50 in Federal Unemployment taxes and employer contributions to F.I.C.A.

If convicted on the tax evasion charges, UHL faces up to 5 years imprisonment, to be

followed by 3 years of supervised release and a \$100,000 fine. If convicted of the failure to pay charges, UHL faces up to five years' imprisonment, to be followed by three years of supervised release and a \$10,000 fine.

The case was investigated by the Internal Revenue Service, Criminal Investigation - Boston Field office. It is being prosecuted by Assistant U.S. Attorney William H. Connolly of Sullivan's Economic Crimes Unit.

The details contained in the indictment are allegations. The defendants are presumed to be innocent unless and until proven guilty beyond a reasonable doubt in a court of law.

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