

News Release

For Release: April 15, 2009

U.S. Department of Justice

*United States Attorney
Northern District of
Ohio*

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William J. Edwards, United States Attorney for the Northern District of Ohio, today announced that an Indictment was returned charging Sam Sapienza with three counts of Filing False Tax Returns and two counts of Aiding and Assisting the Filing of False Tax Returns.

The Indictment states that Sapienza was the owner of Sam Sapienza, LLC, which operated under the name Cleveland Home Improvement from a principal address in Westlake, Ohio. The Indictment alleges that Sapienza failed to report business income on his Form 1040, U.S. Individual Income Tax Returns in the amount of \$193,948.96 for the calendar year 2002; \$118,218.00 for the calendar year 2003; \$339,303.81 for the calendar year 2004; \$237,975.09 for the calendar year 2005; and \$170,424.00 for the calendar year 2006.

If convicted, the defendant's sentence will be determined by the Court after review of factors unique to this case, including the defendant's prior criminal record, if any, the defendant's role in the offense and the characteristics of the violation. In all cases the sentence will not exceed the statutory maximum and in most cases it will be less than the maximum.

This case is being prosecuted by Assistant U.S. Attorney Justin J. Roberts, following investigation by the Cleveland office of the Internal Revenue Service, Criminal Investigation Division.

An Indictment is only a charge and is not evidence of guilt. A defendant is entitled to a fair trial in which it will be the government's burden to prove guilt beyond a reasonable doubt.

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