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News Release

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Business owner indicted for failure to pay withholding taxes

St. Paul—A federal indictment returned earlier today charges Tony Nghia Nguyen, age 36, a current resident of Corona, California, with failing to account for and pay over to the United States more than \$500,000 in federal income taxes and FICA contributions withheld from employee paychecks. Nguyen was specifically charged with nine counts of failure to account for and pay over withheld taxes.

The indictment states that from prior to April 1, 2005, until at least sometime in 2007, Nguyen was an owner of ATT Home Health Care, Inc., a company that operated a business in Minnesota. In his position at the company, Nguyen allegedly was responsible for collecting and paying federal employment taxes withheld from employee paychecks. Those taxes included federal income taxes as well as FICA contributions, made up of social security and insurance or Medicare payments by employees. Moreover, Nguyen allegedly was responsible for filing business tax forms on behalf of the company, one such form being Form 941, which provides the Internal Revenue Service with a quarterly accounting of the amounts withheld from employee paychecks for federal taxes and contributions.

During the time period indicated above, Nguyen reportedly deducted and collected federal income taxes and FICA contributions from the taxable wages of company employees. However, for no fewer than nine quarters, he failed to provide the Internal Revenue Service with a truthful accounting of those withholdings and further failed to pay over the full amounts withheld and due. As a result, the federal government lost well in excess \$500,000 in income taxes and FICA payments due.

If convicted of this crime, Nguyen faces a potential maximum penalty of five years in federal prison on each count. All sentences will be determined by a federal district court judge.

This case is the result of an investigation by the St. Paul field office of the Internal Revenue Service's Criminal Investigation Division. The case is being prosecuted by Assistant U.S. Attorney Robert M. Lewis.

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An indictment is a determination by a grand jury that there is probable cause to believe that offenses have been committed by a defendant. A defendant, of course, is presumed innocent until he or she pleads guilty or is proven guilty at trial.