



*United States Attorney  
Southern District of New York*

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CONTACT: U.S. ATTORNEY'S OFFICE  
YUSILL SCRIBNER,  
REBEKAH CARMICHAEL,  
JANICE OH  
PUBLIC INFORMATION OFFICE  
(212) 637-2600

JOSEPH FOY  
IRS  
PUBLIC INFORMATION OFFICE  
(212) 436-1032

**TAX RETURN PREPARER SENTENCED IN MANHATTAN FEDERAL  
COURT TO 18 MONTHS IN PRISON FOR MAKING FALSE CLAIMS  
FOR TAX RETURNS ON BEHALF OF DECEASED TAXPAYERS**

PREET BHARARA, the United States Attorney for the Southern District of New York, and PATRICIA J. HAYNES, the Special Agent-in-Charge of the New York Field Office of the Internal Revenue Service Criminal Investigation Division ("IRS"), announced that ADOLPHUS QUAYE was sentenced today by United States District Judge BARBARA S. JONES to 18 months in prison on charges of making false claims against the United States.

According to the Superseding Indictment filed in Manhattan federal court, to which QUAYE previously pleaded guilty, and statements made during his guilty plea and sentencing:

QUAYE owned and controlled a tax-preparation service in Yonkers, New York, which operated under the business name "Capital First Management." In 2002, QUAYE prepared and filed with the IRS numerous U.S. Individual Income Tax Returns on behalf of individuals, all of whose last names began with an "A," "G," or "P," (the "A, G, or P Taxpayers"). Those returns claimed that each of the A, G, or P Taxpayers had, during the tax year 2001, supported the minor dependents listed on the returns and were therefore qualified for an Earned Income Tax Credit, which is a refundable federal income tax credit for low-income working individuals and families.

QUAYE previously admitted that all the claims for tax refunds he filed were fraudulent because the names he listed as the taxpayers and their purported minor dependents were names of

deceased individuals, and the numbers he used on the returns were just numbers that resulted in the IRS paying out a tax refund.

QUAYE, 60, of Yonkers, New York, pleaded guilty in January 2009, to five counts of false claims against the United States. In addition to the prison term, Judge JONES sentenced QUAYE to three years of supervised release and ordered him to pay \$370,241 in restitution to the IRS based upon the amount of fraudulent tax refunds QUAYE caused the IRS to issue in the name of the deceased taxpayers.

Mr. BHARARA thanked the IRS for its work in this case.

This case is being handled by the Office's Major Crimes Unit. Assistant United States Attorney ROBIN W. MOREY is in charge of the prosecution.

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