



# Department of Justice

United States Attorney Sally Quillian Yates  
Northern District of Georgia

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## **TAX VIOLATOR SENTENCED**

ATLANTA - A woman who went to great lengths to avoid paying federal income taxes, Rose Roye, 64, of Suwanee, Georgia, was sentenced today by United States District Judge Charles A. Pannell, Jr. announced United States Attorney Sally Quillian Yates for the Northern District of Georgia.

“This defendant claimed and received a large tax refund to which she wasn’t entitled,” said United States Attorney Sally Quillian Yates. “Then, instead of paying it back, she hid the money and sent a blizzard of abusive, false and fictitious documents to the IRS. She’ll pay a substantial price for her actions – both financially and in her prison term.”

“The prosecution of individuals who intentionally try to impede the IRS by submitting numerous worthless bonds or other bogus documents is a vital element in maintaining public confidence in our tax system,” stated Donald B. Yaden, Special Agent in Charge of IRS Criminal Investigation. “Hopefully the sentence today will send a message to other individuals like Roye, that this conduct will not be tolerated.”

“Congratulations all around for the excellent work on this case,” said J. Russell George, the Treasury Inspector General for Tax Administration. “This is another example of outstanding collaboration between TIGTA and the IRS’s Criminal Investigation Division to stop fraudulent schemes in their tracks. Those who engage in such schemes will be investigated and referred for prosecution. Thanks to the hard work of Ms. Yates and her entire office, such individuals are prosecuted to the fullest extent of the law.”

Roye was sentenced to serve 3 years in federal prison and pay restitution of \$277,671.44 for corruptly interfering with the administration of the internal revenue laws. A jury convicted Roye of the offense on June 11, 2012, after a six-day trial.

According to United States Attorney Yates, the charges and other information presented in court: Roye, who had previously obtained an improper tax refund of over \$347,000 from the IRS, moved that money around in a series of bank transactions designed to hamper the IRS's efforts to get it back. For instance, on the next business day after the improper refund was deposited into her bank account, Roye withdrew \$300,000 of the funds, which she later deposited into accounts in the names of entities she had set up ahead of time. Similarly, on May 14, 2009, immediately after an IRS Revenue Officer made an unannounced visit to her home and demanded that Roye repay the large debt she owed to the IRS from her improper return, Roye raced to the bank and withdrew another \$170,000 from two bank accounts she controlled.

Roye also sent numerous documents to the IRS, including worthless and fictitious bonds, in an effort to trick the IRS into forgiving her debt, and harassing correspondence to the IRS Revenue Officer assigned to her case. For instance, Roye prepared a Form 1099-A falsely stating that the IRS Revenue Officer assigned to her case was personally liable to Roye for a debt of \$512,855.73, and served that form on the Revenue Officer. Roye also sent senior IRS officials numerous worthless bonds, in an effort to get those officials to accept the bonds in payment of Roye's debt. For example, she sent one senior IRS official a bogus document purporting to be a "Private Registered Bond for Setoff" in the amount of \$100 billion. On another occasion, she sent the IRS Revenue Officer assigned to her case a fake bond with a face value of \$515,000, instructing the IRS to credit the purported value of the bond against her debt and claiming that the account was thereby "settled."

The evidence at trial showed that Roye's abusive conduct toward government officials continued even after she knew she was under criminal investigation. For instance, shortly after being notified by an IRS Criminal Investigation Special Agent that he was investigating her conduct, Roye filed a UCC Financing Statement in the Gwinnett County Superior Court in the amount of \$3,000,000 naming the Special Agent. Roye was indicted on November 14, 2011. In January 2012, while her case was awaiting trial, Roye sent documents to the prosecutors assigned to her case claiming that those prosecutors owed Roye \$20,000,000.

In addition to the corrupt interference charge, Roye had been charged with two counts of filing false claims. The jury acquitted Roye of the two false claim counts.

This case was investigated by Special Agents with the Internal Revenue Service Criminal Investigation, and the U.S. Treasury Inspector General for Tax Administration.

Assistant United States Attorney Alana R. Black and Thomas J. Krepp, U.S. Department of Justice Tax Division Trial Attorney, are prosecuting the case.

For further information please contact the U.S. Attorney's Public Information Office at [USAGAN.PressEmails@usdoj.gov](mailto:USAGAN.PressEmails@usdoj.gov) or (404) 581-6016. The Internet address for the HomePage for the U.S. Attorney's Office for the Northern District of Georgia is [www.justice.gov/usao/gan](http://www.justice.gov/usao/gan).

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