

# NEWS

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United States Department of Justice  
U.S. Attorney, District of New Jersey  
402 East State Street, Room 430  
Trenton, New Jersey 08608

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***Christopher J. Christie, U.S. Attorney***

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***More Information?*** Contact the Assistant U.S. Attorney or other contact listed below to see if more information is available.

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## Tax Preparer Admits Fraudulent Preparation of Tax Returns

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(More)

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TRENTON – A Burlington tax preparer pleaded guilty today to fraudulent preparation of clients' income tax returns, U.S. Attorney Christopher J. Christie announced.

Amando Santos, 60, entered his guilty plea before U.S. District Judge Freda L. Wolfson to a one-count Information that charges him with fraud in the preparation of tax returns. The defendant was released on a \$100,000 bond pending sentencing, which is scheduled for June 13.

At his plea hearing, Santos stated that between 2001 and 2004, he operated a tax preparation business called "APS Income Tax Service" from his residence. As part of that business, Santos admitted he prepared U.S. individual income tax returns for client taxpayers. On many of the returns he prepared, Santos included false or altered information, such as inflated itemized deductions and false or overstated losses and expenses, to either reduce the taxes owed by his clients or obtain larger refunds for his clients. Santos admitted that between April 2002 and April 2004, he prepared at least 43 such fraudulent tax returns.

The charge of fraud in the preparation of tax returns carries a maximum penalty of 3 years in prison and a fine of \$250,000 or twice the aggregate loss to any victims or gain to the defendant.

In determining an actual sentence, Judge Wolfson will consult the advisory U.S. Sentencing Guidelines, which provide appropriate sentencing ranges that take into account the severity and characteristics of the offense, the defendant's criminal history, if any, and other factors. The judge, however, is not bound by those guidelines in determining a sentence.

Parole has been abolished in the federal system. Defendants who are given custodial terms must serve nearly all that time.

Christie credited Special Agents of the Internal Revenue Service - Criminal Investigations, under the direction of Special Agent in Charge William Offord in Newark, with the investigation leading to the guilty plea.

The Government is represented by Assistant U.S. Attorney Eugenia A.P. Cowles of the Criminal Division in Trenton.

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Defense Attorney: Thomas Dunn, Esq. Glen Rock