



# Department of Justice

United States Attorney Richard S. Hartunian  
Northern District of New York

FOR IMMEDIATE RELEASE  
Monday, April 21, 2014  
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## **OGDENSBURG ORTHODONTIST SENTENCED TO 97 MONTHS IMPRISONMENT FOR ATTEMPTING TO DEFRAUD THE IRS OUT OF \$36 MILLION DOLLARS**

ALBANY, NEW YORK – GLENN RICHARD UNGER, 62, of Ogdensburg, New York, was sentenced to 97 months imprisonment by Senior U.S. District Judge Thomas J. McAvoy, and ordered to pay \$200,000 in restitution, announced Richard S. Hartunian, United States Attorney, Northern District of New York, and Kathryn Keneally, Assistant Attorney General of the Tax Division. On October 21, 2013, a U.S. District Court jury convicted UNGER of the following offenses: obstructing and impeding the Internal Revenue Service (IRS); filing false claims against the United States; tax evasion; and passing fictitious obligations.

The evidence at trial showed that:

- UNGER, a former orthodontist, engaged in a multi-year scheme to obstruct and impede the IRS by filing numerous false and fraudulent claims with the IRS for payment of a refund of taxes totaling approximately 36 million dollars. Between 2007 and 2011, UNGER filed 14 false tax returns claiming that he earned substantial income reported on IRS Forms 1099-OID, had substantial withholdings on that income, and was entitled to 36 million dollars in tax refunds. Despite numerous warning letters from the IRS that his returns were frivolous, he continued filing false tax returns.
- UNGER also attempted to evade payment of taxes he owed to the IRS. During 2004 and 2005, UNGER earned income and failed to file tax returns reporting that income. The IRS assessed taxes for those two years and also assessed penalties for filing frivolous tax returns. After the IRS filed a tax lien against UNGER, he attempted to file a false document with the Saratoga County Clerk's office attempting to release the lien.
- UNGER also attempted to pay off a debt to another orthodontist with a fictitious document purported to be worth \$200,000.

United States Attorney Hartunian said, "This lengthy prison sentence shows that tax defiers like Unger who use bogus tax schemes and pay debts with fictitious documents will be punished for their crimes. No one can set himself above the law for personal financial gain."

"Those who commit tax fraud by filing false and frivolous tax returns or failing to pay taxes risk criminal prosecution resulting in prison," said Kathryn Keneally, Assistant Attorney General of the Justice Department's Tax Division. "This sentence serves as one more example that tax defier conduct may result in severe repercussions, including imprisonment, restitution orders and fines."

This prosecution resulted from an investigation conducted by the Internal Revenue Service, Criminal Investigation, New York Field Office, the Federal Bureau of Investigation, Albany Field Office, the New York State Police, and the Treasury Inspector General for Tax Administration. The case was prosecuted by Assistant United States Attorney Ransom P. Reynolds (NDNY) and Jeffrey Bender (DOJ Tax Division).

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