

NEWS

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New York Accountant Pleads Guilty to Conspiring
to Defraud the IRS, Implicates Others

(More)

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NEWARK, N.J. – A New York accountant who assisted a tax client to conceal hundreds of thousands of dollars in income from the Internal Revenue Service pleaded guilty today to conspiring to defraud the United States, Acting U.S. Attorney Ralph J. Marra, Jr. announced.

Sophie Uber, 63, White Plains, N.Y., an accountant with an accounting firm in New York, pleaded guilty before U.S. District Judge Susan D. Wigenton to a one-count criminal Information that charges her with conspiracy to defraud the United States. She was released on a \$100,000 bond. Sentencing is scheduled for May 7, 2009.

At her hearing, Uber told the Court that she assisted in the preparation of Aleksandr Sirota's individual and corporate federal income tax returns. Uber stated that Sirota was the principal of TFS Management Services, Inc. and ADS Management Services, Inc., medical billing companies headquartered in Elizabeth, N.J. Uber admitted to Judge Wigenton that from about November 2000 to about October 2004, she conspired with Sirota to conceal money he earned from TFS and ADS from the IRS. Uber admitted that she assisted Sirota cheat the IRS by converting TFS's and ADS's gross receipts to personal income through sham financial transactions and then falsifying his individual and corporate federal income tax returns.

According to Uber, to carry out the scheme, she established a company, AZ Premier Management Corporation, and deposited TFS and ADS checks into her company's bank account. These checks represented TFS's and ADS's gross receipts. Thereafter, Uber told the Court that she transferred these funds, less a 10- to 12-percent commission for herself, into a personal bank account under her control. After transferring the funds to this personal account, Uber returned the vast majority of the funds back to Sirota in the form of cash or personal checks.

To conceal the income from the IRS, Uber admitted that she prepared TFS's and ADS's corporate tax returns and falsely claimed the transactions between Sirota's companies and her company as legitimate business expenses, thereby fraudulently reducing the ordinary income reported by TFS and ADS. Uber also admitted that she assisted in the falsification of Sirota's federal individual income tax returns to help Sirota conceal the income from the IRS. To cover up and conceal the overall scheme, Uber admitted that she and Sirota created a fictitious promissory note in the event of an IRS audit or investigation.

According to the Information filed in Court today, Uber received approximately \$260,000 in TFS and ADS checks from Sirota and returned approximately \$210,000 to Sirota, keeping the rest for herself as a commission.

In addition, Uber admitted that she served as a conduit with another individual to assist Sirota in concealing income from the IRS. According to Uber, Maya Gru, 60, of West Nyack, N.Y., received TFS and ADS checks, through Uber, from Sirota. After depositing these checks in a business account under Gru's control, Gru returned the funds back to Sirota, through Uber. According to Uber, Gru obtained a commission for herself by engaging in the scheme.

On Dec. 22, 2008, federal agents arrested Gru at her home on a criminal Complaint, charging her with conspiracy to defraud the United States. According to the criminal Complaint, Gru received approximately \$107,152 in TFS and ADS checks from Sirota, through Uber, and returned approximately \$94,694.59 to Sirota, again through Uber. Gru made an initial appearance before Magistrate Judge Madeline Arleo Cox on December 22, 2008 and was released on a \$100,000 bond.

The charge against Uber and Gru carry a maximum penalty of five years' imprisonment and a \$250,000 fine or twice the aggregate loss to any victims or gain to the defendant.

On Aug. 7, 2008, a Second Superseding Indictment was returned, charging Aleksandr Sirota, 38, Freehold, N.J.; Elizabeth DeGuzman, 48, of Elizabeth, N.J.; and Grigory Sirota, a/k/a "Grisha Sirota," 63, Brooklyn, N.Y. (Aleksandr's father), with conspiracy to commit health care fraud and health care fraud. In addition, Aleksander Sirota, Grigory Sirota, and Jack Melman, a/k/a "Yaakov Melman," 47, East Brunswick, N.J., were charged with conspiracy to commit money laundering and money laundering. The Second Superseding Indictment also charged Aleksandr Sirota with conspiracy to defraud the IRS and tax evasion. Jack Melman was also charged with tax evasion. In addition, Aleksander Sirota was charged with one count of witness tampering for corruptly persuading a witness to lie at a federal bankruptcy deposition. This case is pending before Judge Wigenton.

Marra credited Special Agents of the FBI, under the direction of Special Agent in Charge Weysan Dun, and Special Agents of the IRS, under the direction of Special Agent in Charge William P. Offord, with the investigation leading to today's plea.

The case is being prosecuted by Assistant U.S. Attorney Anthony Moscato of the U.S. Attorney Office's Strike Force unit, in Newark.

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Defense Attorney: Martin J. Siegal

