



Department of Justice

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ST. ALBANS WOMAN SENTENCED FOR TAX AND SOCIAL SECURITY FRAUD

CHARLESTON, WV - U.S. Attorney Booth Goodwin announced today that Charlotte Ann Fields, 62, of St. Albans was sentenced today to 6 months home confinement and 5 years probation for committing federal tax and Social Security fraud. She was also ordered to pay in excess of \$51,000 in restitution to the Social Security Administration. In handing down the sentence U.S. District Judge John T. Copenhaver, Jr. noted that he regretted that the sentence might not well serve the goal of deterring others, but felt that it was a sentence that was necessary to accommodate Ms. Fields's significant list of physical afflictions.

In December 1997, Ms. Fields began receiving disability benefits from the Social Security Administration. She understood at the time she applied for and at the time she began receiving Social Security benefits, that she was required to report any employment she acquired and any income from such employment to the Social Security Administration. She was aware that to the extent she received such income, that such income would reduce, and, depending on the amount, could potentially eliminate the Social Security benefits she received. In or about May 1999, Ms. Fields became part owner of and began working at Loved Ones In-Home Care, LLC ("Loved Ones"). Ms. Fields did not report this event to the Social Security Administration and continued to receive and spend Social Security benefits. Ms. Fields, therefore, knowingly concealed and failed to disclose her ownership, employment and income from Loved Ones with an intent fraudulently to secure payment of Social Security benefits in an amount greater than what was due her.

Ms. Fields also failed to file tax returns for the years 1997-2008. However, when investigation of illegal activities began in 2005, Ms. Fields sought the services of an accountant to prepare tax returns for her for the years 2000-2005. Ms. Fields failed to inform her accountant that she was receiving Social Security benefits. Therefore, the tax returns prepared did not reflect the Social Security benefit income she had received. Therefore, Ms. Fields corruptly endeavored to obstruct or impede the due administration of the internal revenue laws by procuring the preparation of individual income tax returns that were false as to material matters.

The Internal Revenue Service Criminal Investigation and the Social Security Administration Office of Inspector General conducted the investigation.

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