



PRESS RELEASE

Internal Revenue Service - Criminal Investigation *Chief Richard Weber*

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IRS – Criminal Investigation

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Owner of Maryland Tax Business Admits to Filing False Tax Returns

A Fort Washington, Maryland man pleaded guilty today to aiding in the preparation of false tax returns, announced Acting Assistant Attorney General Caroline D. Ciraolo of the Justice Department's Tax Division, U.S. Attorney Rod J. Rosenstein for the District of Maryland and Special Agent in Charge Thomas Jankowski of the Internal Revenue Service's (IRS) Criminal Investigation's Washington, D.C. Field Office.

Vivencio P. Concepcion, 53, pleaded guilty before U.S. District Judge Paul W. Grimm. According to his plea agreement, Concepcion operated Money Concept Services, a tax return preparation business located in Fort Washington, Maryland. From January 2009 to April 2012, Concepcion prepared more than 24 false federal individual tax returns for more than nine taxpayers using inflated charitable contribution amounts; fictitious unreimbursed employee business expenses and fictitious business income and expenses. As a result, the client-taxpayers received either larger refunds than they were entitled to or a decrease in the amount of taxes due.

Concepcion admitted that his conduct resulted in a tax loss of between \$211,666 and \$400,000. Concepcion has agreed to the entry of an order requiring him to pay \$211,666 in restitution.

Concepcion faces a statutory maximum sentence of three years in prison at his sentencing on Jan. 29, 2016 at 9:00 a.m..

Acting Assistant Attorney General Ciraolo and U.S. Attorney Rosenstein commended the IRS-Criminal Investigation and thanked Assistant U.S. Attorney Lindsay Eyler Kaplan and Trial Attorney Christopher P. O'Donnell of the Tax Division, who are prosecuting the case.

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