

U.S. Department of Justice

*United States Attorney
Western District of New York*

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PRESS RELEASE

December 15, 2004

DENTISTS SENTENCED FOR FILING FALSE TAX RETURNS

RE: UNITED STATES v. HOWARD FINE and BRUCE STEWART

United States Attorney Michael A. Battle announced today that Doctors Howard Fine, age 61 of 22 Burncoat Way, Pittsford, New York and Bruce Stewart, age 65 of 28 Old Farm Circle, Pittsford, New York, were sentenced to three years probation, six months home confinement, and fine of \$3,000 and ordered to pay restitution to the Internal Revenue Service by the Honorable Charles J. Siragusa, in connection with their guilty pleas on July 14, 2004 to filing false personal tax returns for the years 1997 through 1999. These charges carried a maximum sentence of 3 years imprisonment, a \$250,000 fine, or both. Doctors Fine and Stewart were ordered to pay restitution in the amounts of \$372,364.05 and \$318,000, respectively.

Assistant U.S. Attorney Richard A. Resnick, who handled the case, stated that Doctors Fine and Stewart, along with Doctor Richard Masucci, age 70 of 2 Cheshire Ridge, Victor, New York, were working as endodontists with the Rochester Endodontic Associates, P.C., located at 1577 South Avenue in Rochester, and 6800 Pittsford-Palmyra Road in Fairport, New York. During the years 1997 through 1999, the doctors had various personal expenses paid by the corporation, which the doctors did not report as income on their personal tax returns.

In the plea agreement entered into by the doctors, they each agreed to pay their outstanding tax

liabilities, including interest and penalties. At the time of their sentencing, Doctors Fine and Stewart paid \$250,000 to the Internal Revenue Service. They will pay their remaining tax liabilities while on probation.

The conviction was the culmination of an investigation by the Internal Revenue Service under the direction of Special Agent in Charge Anne Marie Coons, Criminal Investigation Division.

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