



U.S. Department of Justice
United States Attorney
Southern District of Georgia

Post Office Box 8970
Savannah, GA 31412
(912) 652-4422 / FAX (912) 652-4805

100 Bull Street
Savannah, GA 31401

FOR IMMEDIATE RELEASE
January 6, 2006

CONTACT: Edmund A. Booth, Jr.
First Assistant U.S. Attorney
(706) 724-0517

FORMER CHATHAM COUNTY SHERIFF'S PROGRAM MANAGER
ENTERS GUILTY PLEA TO CHARGE OF AIDING AND ASSISTING IN THE
PREPARATION AND FILING OF A FALSE FEDERAL TAX RETURN

SAVANNAH, GA: Lisa Godbey Wood, United States Attorney for the Southern District of Georgia announced today that Esau Moore III, a former Programs Manager for the Chatham County Sheriff's Department in Savannah, Georgia, has entered a guilty plea in United States District Court in Savannah, Georgia, before U.S. District Judge B. Avant Edenfield to aiding and assisting in the preparation and filing of a false tax return for tax year 1999. Moore is a graduate of Savannah State University with a Bachelor of Arts Degree in history with a minor in political science.

During the hearing, Moore admitted that as a paid tax preparer that he knowingly and willfully aided and assisted a taxpayer in the preparation and presentation of a federal tax return (Form 1040) for the tax year 1999 to the Internal Revenue Service which he knew to be false and fraudulent as to material matters and declarations.

The testimony of IRS special agent Mary Roemer showed that Moore was responsible for the preparation of numerous fraudulent Form 1040 tax returns for law enforcement officers from the

Department of Corrections, the Chatham County Sheriff's Department, and other law enforcement officers in the Southern District of Georgia. Moore attracted his law enforcement clients by claiming that he could obtain large refunds from the Internal Revenue Service through the use of special deductions for law enforcement officers. Moore also claimed that the government allowed a certain amount for deductions that required no receipts or supporting documentation.

The evidence reflected that Moore assisted in the preparation of two hundred thirty-four (234) tax returns for the tax years 1999, 2000 and 2001 which reported false and fraudulent deductions in the amount of \$4,791,726.00, resulting in a loss to the government of \$657,959.00.

Moore faces up to three years imprisonment, a \$250,000 fine or both, and up to one year of supervised release. A pre-sentencing investigation will be conducted. A sentencing date has not yet been set.

Wood commended Special Agent Mary Roemer of the Internal Revenue Service-Criminal Investigation Division, who conducted the investigation which led to the prosecution. The government is being represented by Assistant United States Attorney, Lamar C. Walter.

02-06