

PRESS RELEASE

U.S. Attorney's Office for Northern Ohio Joins DOJ Fraud Division and IRS Partners in National Tax Enforcement Surge Exposing Millions in Tax Fraud

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For Immediate Release

U.S. Attorney's Office, Northern District of Ohio

More than 30 U.S. Attorney's Offices joined the Fraud Division in bringing enforcement actions against alleged fraudsters

CLEVELAND – The U.S. Attorney's Office for the Northern District of Ohio announced several enforcement actions as part of a nationwide effort led by the Justice Department's National Fraud Enforcement Division, Internal Revenue Service (IRS), and the IRS Criminal Investigation (IRS-CI) Division targeting tax fraud and related offenses. The Northern District of Ohio (NDOH) was a key participant in this surge effort.

Between early September and Oct. 14, 2026, the National Fraud Enforcement Division's Tax Section and U.S. Attorney's Offices across the country participated in the Department's first-ever National Tax Enforcement Surge. The surge of nationwide resources resulted in prosecutorial actions against defendants whose alleged and proven crimes intended an estimated loss of revenue to the federal government of more than \$490,000,000.

*“There are always those who try and cheat the system and think they are exempt from complying with tax laws,” said U.S. Attorney **David M. Toepfer** for the Northern District of Ohio. “Dishonest individuals who deceive and choose to engage in unlawful business practices will be held accountable. You can try and hide yourself and your unlawful actions, but as seen in our case with the fugitive on*

the run for 11 years and hiding overseas, we'll find you and hold you accountable for violating federal laws."

"Tax fraud undermines the system every American taxpayer relies on, and IRS Criminal Investigation is committed to finding those who cheat it," said Todd Strom, Acting Special Agent in Charge, Detroit Field Office, IRS-CI. "Our special agents are among the best financial investigators in federal law enforcement, with the training and expertise to uncover even the most complex schemes. Working side by side with our law enforcement and prosecutorial partners, we will continue to pursue tax cheats and protect the integrity of our nation's tax system."

"Individuals who allegedly abuse positions of trust to defraud an employer, falsify financial records, and conceal income cause real harm to businesses and the hardworking people who depend on them," said Brad Porcella, Special Agent in Charge of the U.S. Secret Service Cleveland Field Office. "This investigation reflects the persistence and expertise of our Cleveland Field Office's Money Laundering Task Force, working alongside our partners at IRS Criminal Investigation and the U.S. Attorney's Office for the Northern District of Ohio. My office will continue to investigate and bring to justice criminal actors who seek to exploit the hardworking men and women of Ohio."

NDOH Notable Cases and Intended Loss Figures

- ***United States v. Sherita Booker (Information) – \$11,806,165***

On Sept. 30, 2026, Sherita Booker, 47, of Cleveland, was charged with five counts of submitting and aiding or assisting in the preparation of false and fraudulent federal income tax returns. She allegedly filed hundreds of fraudulent tax returns for clients and herself, submitting hundreds of claims seeking at least \$11.8 million in fraudulent refunds, resulting in the IRS paying out over \$3.9 million in refunds. She filed these fraudulent claims primarily by fabricating information to claim three different refundable credits: (1) Covid sick leave credits for non-existent businesses and employees; (2) Refunds of purported fuel taxes paid for off-road (farm) use; and (3) Claims for refunds of taxes purportedly over-paid in previous years. She was also charged with possessing a firearm and ammunition as a convicted felon. If convicted, she faces up to three years in prison per tax fraud count, and up to 15 years in prison for illegally possessing a firearm.

The investigation was conducted by IRS-CI, with Assistant United States Attorneys **Brenna Fasko** and **Elliot Morrison** leading the prosecution for the Northern District of Ohio.

- ***United States v. Glen Zucker (Plea) - \$2,947,752***

On Sept. 17, 2026, Glen L. Zucker, 67, of New Washington, Ohio, pleaded guilty to not paying employment taxes. As the owner of OnelT, a technology consulting company, he was ultimately responsible for all business functions including filing and paying employment taxes. Although he withheld trust fund taxes for the company's employees, he did not file or pay over employment taxes from 2019-2023. Sentencing is set for Jan. 19, 2027. He faces up to five years in prison.

The investigation was conducted by IRS-CI, with Assistant United States Attorney **Michael L. Collyer** leading the prosecution for the Northern District of Ohio.

- ***United States v. John Siefert (Information) - \$1,507,951***

John Siefert, 64, of Highland Heights, was charged by way of Information on Oct. 14, 2026, with wire fraud and filing false tax returns. Siefert was the CEO of a local branch of a plumbing supply company who allegedly stole more than \$5 million from his employer. Siefert's methods included submitting more than \$4.3 million in fraudulent invoices to his employer from a realty company he controlled and obtaining more than \$880,000 in fraudulent bonuses by falsifying sales figures that determined his compensation. At times, when his employer sold customers products, he had the customer provide him and his family members with over \$25,000 in services instead of paying his employer. Finally, he failed to disclose the income obtained by fraud on his personal tax returns, thus failing to pay over \$1.5 million to the IRS for years 2021 to 2024. He faces up to 20 years in prison per wire fraud count and up to three years for filing a false tax return if convicted.

The investigation was conducted by the United States Secret Service Cleveland Field Office-Money Laundering Task Force and IRS-CI. Assistant United States Attorney **Michael L. Collyer** is leading the prosecution for the Northern District of Ohio.

- ***United States v. Cesare Noce (Information) - \$316,141***

Cesare Noce, 67, of Chardon, Ohio, was charged by way of Information on Oct. 5, 2026, with willfully failing to file tax returns. For years 2014 through 2020, he managed a construction company and made substantial wage income and also received side payments for extra jobs, all while not filing any tax returns. By not filing taxes, Noce avoided paying more than \$316,000 in income taxes. If convicted, he faces up to 12 months in prison.

The investigation was conducted by IRS-CI, with Assistant United States Attorney **Elliot Morrison** leading the prosecution for the Northern District of Ohio.

- ***United States v. Thomas Armour II (Plea) - \$1,247,888***

On Sept. 17, 2026, Thomas Armour II, 60, of Akron, pleaded guilty to not paying employment taxes. He was the owner and operator of American Made Bags, a promotional goods supply company. The U.S. Department of Labor previously investigated Armour's company Fair Labor Standards Act violations, but the matters were settled in 2014. Later, investigators learned that Armour failed to file the required quarterly forms and pay over employment taxes from 2017-2020. Sentencing is set for Jan. 11, 2027. He faces up to five years in prison.

The investigation was conducted by IRS-CI, the U.S. Department of Labor Office of Inspector General, and the Social Security Administration Office of Inspector General, with Assistant United States Attorney **Megan R. Miller** leading the prosecution for the Northern District of Ohio.

- ***United States v. Sbeih Sbeih (Sentencing) - \$422,345***

On Sept. 17, 2026, Sbeih Sbeih, 57, previously of North Olmstead, was sentenced to 24 months in prison after pleading guilty to conspiracy to defraud the IRS. Sbeih was arrested this past February, in the country of Georgia, after being a fugitive for 11 years. Sbeih was the co-owner of several pharmacies in Ohio that conspired to divert proceeds into personal, non-business bank accounts to conceal income from their accountant and the IRS. The failure to report gross receipts on their corporate tax filings resulted in underreporting of income on their personal tax returns. After he was indicted, while attempting to contest forfeiture proceedings related to seized accounts, Sbeih claimed to be unable to leave Israel. But he was arrested in early 2026 vacationing in Georgia and extradited.

The investigation was conducted by IRS-CI, the DEA, FBI Cleveland Division, Ohio Board of Pharmacy, Ohio Bureau of Criminal Investigations, Akron Police Department, Cuyahoga County Sheriff's Office, Lake County Drug Task Force, Summit County Sheriff's Office, Lorain County Drug Task Force, Strongsville Police Department, MEDWAY Drug Enforcement Agency, and the Cleveland Heights Police Department. Assistant United States Attorney **Michael L. Collyer** led the prosecution for the Northern District of Ohio.

For a list of similar enforcement actions across the country, please visit

<https://www.justice.gov/opa/pr/dojs-fraud-division-irs-and-irs-ci-expose-more-490m-tax-fraud-national-tax-enforcement-surge> .

On April 7, the Department of Justice announced the creation of the National Fraud Enforcement Division. The Fraud Division is laser-focused on investigating and prosecuting those who commit fraud against the American people. The Department's work supports President Trump's Task Force to Eliminate Fraud—a whole-of-government effort chaired by Vice President J.D. Vance—to eliminate fraud, waste, and abuse within Federal benefit programs.

An information is merely an allegation. All defendants are presumed innocent until proven guilty beyond a reasonable doubt in a court of law.

Contact

Jessica Salas Novak

Jessica.Salas.Novak@usdoj.gov

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