

**Caryn Finley, Assistant United States Attorney
USAO, Western District of North Carolina, Charlotte, NC**

Caryn Finley serves as an Assistant United States Attorney (AUSA) in the Western District of North Carolina where she prosecutes cases involving white collar crime, including tax fraud, mail, wire, and bank fraud, and other economic crimes. Ms. Finley also serves as the Tax Fraud Coordinator and the Suspicious Activity Report-Team Coordinator in the US Attorney's Office. Prior to joining the US Attorney's Office in September 2018, Ms. Finley spent 18 years at the U.S. Department of Justice, Tax Division, where her most recent position was Assistant Chief in the Southern Criminal Enforcement Section. Ms. Finley joined the Tax Division in September 2000 as a member of the Honors Program and served as a Trial Attorney in both the Western and Southern Criminal Enforcement Sections. Over the past four years, Ms. Finley successfully prosecuted five jury trials involving tax fraud, wire fraud, and bank fraud, amongst others.

Many of Ms. Finley's cases involve innovative and unique charging theories. For example:

- *United States v. Evanson*, (D. UT): The indictment charged six defendants with a multi-object conspiracy – a *Klein* conspiracy and a conspiracy to commit mail and wire fraud. The indictment alleged that the government was the victim in the deprivation of tax revenues, which allowed the United States to charge forfeiture, a tool not normally available in tax cases. The government prevailed, and in addition to convictions, two defendants forfeited significant assets.
- *United States v. Patricia Hough* (MDFL): The defendants, a (fugitive) husband (David Fredrick) and wife (Patricia Hough), owned two offshore medical schools, which they sold in 2007 for \$40 million; the indictment charged a *Klein* conspiracy and filing false tax returns. This case involved tracing and presenting at trial, millions of dollars of offshore financial transactions, as the defendants concealed their income, assets, and the sale of the medical schools in nominee entities and offshore bank accounts at UBS and other foreign banks.
- *United States v. Sreedhar Potarazu* (EDVA): Potarazu pleaded guilty to defrauding his company's shareholders of almost \$50 million by giving them false information about the company's finances and tax compliance. The shareholder fraud was premised, in part, on Potarazu's failure to disclose to his shareholders the company's more than \$7 million in employment tax liabilities. Potarazu received a sentence of almost 10 years in prison and a restitution judgment of more than \$50 million.
- *United States v. Donna Graves, et. al.* (WDNC): an elder fraud abuse prosecution resulting in the convictions of three defendants via two guilty pleas (Elizabeth Williams and Gerald Harrison) and a jury trial in October 2020. Trial evidence established that the Donna Graves was the master manipulator in a scheme to defraud the victim, an elderly widow who lived alone and suffered from dementia and other physical and mental challenges. Among other things, the Defendant and her co-conspirators Elizabeth Williams and Gerald Harrison looted the victim out of personal property and cash savings, fraudulently created a bogus power of attorney to gain control over her financial and personal affairs, and then

drained the victim's assets to pay for a multitude of personal expenditures. The defendants also manipulated and isolated the victim away from her only living relative and her friends, and they even moved her out of her own home so they could sell it and split the sales proceeds. The victim's health declined significantly while she was under the "care" of the defendants, and she eventually died in a nursing home in New York.

Ms. Finley served as the Tax Division's point-person on employment tax prosecutions, training IRS civil and criminal personnel as well as DOJ prosecutors. In 2011, she served as Counsel to the Tax Division's Deputy Assistant Attorney General for Criminal Matters where she worked on issues related to policy, personnel, and significant cases. From 2013 through 2016, Ms. Finley served as an adjunct professor at Georgetown University School of Law teaching "Tax Fraud and Tax Crimes" in their LLM program.