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HEADLINE: Man, two sons get prison terms in tax fraud case

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BODY:

A man and his two sons - all of them independent insurance agents - were sentenced to prison Tuesday for a scheme of hiding their income and assets from the government.

A federal judge also ordered Edgar Bradley, 67, of Madeira, and his sons, Edgar Bradley II, 41, of Cincinnati, and Roy Bradley, 36, of Montgomery, to pay the government a total of \$ 635,000 in restitution.

All three men were convicted Feb. 3 of conspiring to commit tax fraud. The government said the men tried to hide their income and assets from the Internal Revenue Service by depositing commission payments in various trust accounts and in the names of other individuals.

U.S. District Judge Herman Weber sentenced the father to five years in prison and fined him \$ 150,000. The younger Edgar Bradley was sentenced to four years and nine months in prison and fined \$ 145,000. Roy Bradley was sentenced to three years and 10 months in prison and fined \$ 118,500.

The father and Edgar Bradley's convictions in February included being found guilty of willful failure to file income tax returns for 1991 through 1993. Roy Bradley was found guilty of willful failure to file a tax return for 1993.

The Bradleys disputed the government's authority to collect taxes. They refused to cooperate with authorities, prosecutors said.