



# NEWS RELEASE

OFFICE OF THE UNITED STATES ATTORNEY  
WESTERN DISTRICT OF MISSOURI

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**FOR IMMEDIATE RELEASE**

## **COLUMBIA STRIP CLUB OWNER SENTENCED FOR \$177,000 TAX EVASION**

**JEFFERSON CITY, Mo.** – John F. Wood, United States Attorney for the Western District of Missouri, announced that the owner of Club Vogue, a strip club in Columbia, Mo., was sentenced in federal court today for tax evasion.

**James Andrew Yeager**, 37, of Columbia, was sentenced by U.S. District Judge Nanette K. Laughrey this afternoon to 21 months in federal prison without parole. The court also ordered **Yeager** to pay all outstanding taxes, along with interest and penalties. **Yeager** was the owner of JR Entertainment, which did business under the name Club Vogue, located at 912 Business Loop 70 East in Columbia.

“All citizens have a legal obligation to pay income taxes,” said Wood. “**Yeager** earned a significant income but attempted to shirk his civic duty and illegally conceal his income. Today’s sentence holds him accountable to pay what he owes.”

“**Yeager** owned and operated Club Vogue and kept substantial amounts of income from detection by dealing in cash and by failing to make deposits into his bank accounts,” stated James D. Vickery, Special Agent in Charge of IRS Criminal Investigation. “Individuals are required to file truthful and accurate income tax returns and should not make attempts to evade their tax obligations.”

On Oct. 2, 2006, **Yeager** pleaded guilty to tax evasion. **Yeager** admitted that his taxable income was substantially higher than actually reported for the calendar years 1999, 2000 and 2001. As a result of \$493,591 in unreported income, **Yeager** owes a total of \$140,543 in additional federal income tax for those three years. **Yeager** also owes \$36,732 in additional federal income tax for unreported income from January through April 2002.

**Yeager** operated Club Vogue and JR Entertainment in such a manner that he was able to divert substantial amounts of the receipts of the business for his own personal use without properly accounting for that money in the legitimate books of JR Entertainment, and, consequently, on his own federal and state income tax filings. Under his direction, cash receipts for the dancer’s nightly fees and Club Vogue’s portion of the lap dances were collected and placed in an envelope, which was not reported.

**Yeager** also kept substantial amounts of income from detection by dealing in cash, and by not

depositing the money into bank accounts.

The former manager of Club Vogue, **Dan Bruce Marcum**, 51, formerly of Columbia, has also been sentenced, in a separate but related case, for tax evasion for more than \$40,000 in unpaid taxes over a four-year period. **Marcum** was sentenced on June 26, 2007, to five years of probation and ordered to pay all outstanding taxes, along with interest and penalties. **Marcum** is the former general manager of JR Entertainment and the former co-owner of Show Girls, a strip club near Boonville, Mo., that is no longer in business.

On Dec. 15, 2006, **Marcum** pleaded guilty to tax evasion. **Marcum** admitted that he earned a gross income of approximately \$82,105 in calendar year 1999, with federal income tax due of \$27,517. **Marcum** attempted to conceal his income by accepting his pay in cash and attempted to evade paying federal income tax by failing to make an income tax return for that year. **Marcum** also admitted that he had taxable income from Club Vogue that he did not report for the calendar years 2000 and 2001. **Marcum** owed a total of \$13,094 in federal income tax for those two years.

These cases were prosecuted by Assistant U.S. Attorney Anthony P. Gonzalez. They were investigated by IRS-Criminal Investigation, the Missouri Department of Revenue – Criminal Investigation Bureau, the Columbia, Mo., Police Department and the Cooper County Sheriff’s Department.

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This news release, as well as additional information about the office of the United States Attorney for the Western District of Missouri, is available on-line at  
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