



**U.S. Department of Justice**

*Charles R. Gross  
United States Attorney  
Western District of Michigan*

5<sup>th</sup> Floor, The Law Building  
330 Ionia Avenue, NW  
Grand Rapids, Michigan 49503

Mailing Address:  
United States Attorney's Office  
Post Office Box 208  
Grand Rapids, Michigan 49501-0208

Telephone (616) 456-2404  
Facsimile (616) 456-2408

**FOR IMMEDIATE RELEASE**  
**THURSDAY, FEBRUARY 14, 2008**  
**[WWW.USDOJ.GOV/USAO/MIW](http://WWW.USDOJ.GOV/USAO/MIW)**

**CONTACT: DONALD A. DAVIS**  
**ASSISTANT U.S. ATTORNEY**  
**PHONE: (616) 456-2404**

**CEDAR SPRINGS BOOKKEEPER GOES TO FEDERAL PRISON**

**GRAND RAPIDS, MICH.** – Self-employed bookkeeper Robert Lee Mosher, 60, of Cedar Springs, Michigan, has been sentenced to 51 months' imprisonment, followed by three years of supervised release, U.S. Attorney Charles R. Gross announced today. United States District Court Senior Judge Richard Alan Enslen also ordered Mosher to pay \$75,000 in restitution to the Internal Revenue Service and to file accurate federal income tax returns for past years, starting with 2000. Judge Enslen ordered that Mosher be immediately remanded to the U.S. Bureau of Prisons. This sentence was imposed as the result of a September 2007 jury conviction for contempt of court for violating a civil injunction prohibiting him from providing tax advice or acting as an income tax return preparer. Mosher was also sentenced to 36 months in connection with an October 2007 guilty plea to obstructing the Internal Revenue Service and tax evasion. The two sentences will be served concurrently.

U.S. Attorney Gross was joined in the announcement by Maurice Aouate, Special Agent in Charge of the Detroit Field Office of the IRS's Criminal Investigation Division, and Robert L.

Davila, Special Agent in Charge, Chicago Field Division, U.S. Treasury Inspector General for Tax Administration (TIGTA).

The contempt of court convictions pertain to Mosher's violations of an injunction [see <http://www.usdoj.gov/tax/txdv04165.htm>] entered against him in 2004 that barred him from preparing tax returns for others and giving tax advice or services for compensation. Mosher previously pled guilty in 2005 and served a term of imprisonment for violating a preliminary injunction that had been entered against him. Following his release, Mosher continued to act as an income tax return preparer, and on March 7, 2007, a federal grand jury returned an indictment charging him with those violations, failing to comply with a grand jury subpoena, and with witness tampering.

According to court records, Mosher was a self-employed bookkeeper who also prepared tax returns. During the 2000 through 2003 tax years, Mosher significantly under-reported his business receipts, which totaled over \$382,000, while claiming "\$0.00" in taxable income in each year. In order to conduct his personal financial and business affairs, Mosher created four sham trusts which lacked economic substance. During this time period, over \$500,000 was deposited into the bank accounts of these sham trust which included income payments to Mosher. During 2000 through 2002, Mosher filed false Form 1041s, Returns for Estates and Trusts, falsely claiming "losses" in each year with "\$0.00" in taxable income.

According to court records, Mosher also created and sold sham trusts to others and falsely represented himself to be a former IRS agent, police officer, and CPA.

Assistant Attorney General of the Tax Division Nathan J. Hochman stated, "President John F. Kennedy said over 45 years ago that the integrity of the tax system depended on the

continued willingness of the people to honestly and accurately discharge their ‘annual price of citizenship.’ Stiff sentences, like the one received by Mosher today, send a powerful message to would-be tax evaders that if they choose to illegally dodge their responsibilities of citizenship through bogus trusts and frivolous tax returns, the consequences to their liberty will be severe.” Special Agent Aouate added, “Individuals who choose to disrespect the law and flagrantly continue to use unrealistic and frivolous arguments will be held accountable.”

Mosher was prosecuted on behalf of the United States of America by Assistant U.S. Attorney Donald A. Davis.

##END##