



Department of Justice

United States Attorney Robert E. O'Neill
Middle District of Florida

Tampa	Orlando	Jacksonville	Fort Myers	Ocala
FOR IMMEDIATE RELEASE			CONTACT: WILLIAM DANIELS	
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http://www.usdoj.gov/usao/flm/pr			FAX: (813) 274-6300	

TAX VIOLATORS CHARGED IN THE MIDDLE DISTRICT OF FLORIDA

TAMPA - United States Attorney Robert E. O'Neill and Linda Osuna, Special Agent in Charge of Internal Revenue Service Criminal Investigation would like to encourage the heightened awareness and prudence of filers during the tax season. Although many Americans are more than three-quarters through the 2011 federal income tax filing season, still many others are preparing to submit their returns by April 18th. While most paid tax return preparers are competent professionals and most citizens seek to honor their tax liabilities, some preparers and filers seek to engage in illegitimate schemes to defraud the government and prepare false returns. It is imperative that the public understands the potential consequences of such activity. Preparers and filers who willfully prepare and file false returns are subject to civil and criminal penalties, including substantial sanctions, fines and imprisonment.

“Criminal exploitation of the tax system is a serious offense,” said U.S. Attorney Robert O’Neill. “Honest preparers and citizens need not worry. But, for those seeking to violate their responsibilities through fraud, schemes or scams, we will vigorously prosecute them to the fullest extent that the law allows.”

“To build faith in our nation’s tax system, honest taxpayers need to be reassured that everyone is paying their fair share. The IRS-Criminal Investigation, together with the Department of Justice will investigate and prosecute those who violate our tax system. With the April 18 tax deadline fast approaching, it is important for people to have confidence that when they pay their taxes, their neighbors and competitors will do the same,” said Linda J. Osuna, Special Agent in Charge of the IRS-Criminal Investigation, Tampa Field Office. "Those Americans who file accurate, honest and timely returns can be assured that the government will hold accountable those who don't."

The following individuals were charged and prosecuted in the Middle District of Florida related to the preparation and/or filing of false income tax returns.

Stuart M. Register (44, Brandon) pleaded guilty to thirteen counts to failure to pay over federal income tax and four counts of filing false income tax returns. According to court documents, from 2003 through 2007, Register owned and operated Criminal Research Bureau, Inc., in Brandon, Florida. During the same period, Register withheld federal employment taxes from his employees totaling \$316,220.22, but failed to pay it over to the Internal Revenue Service (IRS). For the tax years 2003 through 2006, Register also filed false personal income tax returns with the IRS, failed to pay his personal income tax, and collected federal income tax refunds to which he was not entitled. Register faces a maximum penalty to five years in federal prison for each count (1-13) of failure to pay over income taxes and three years in federal prison for each count (14-17) of filing false income tax returns. Register is scheduled to be sentenced in Tampa on May 15, 2011.

Larhonda Williams-McCoy (44) pleaded guilty to electronically submitting 36 bogus tax returns to the IRS causing more than \$148,000 in fraudulently-acquired refund checks to be deposited into her bank account. According to the plea agreement, Williams-McCoy used unlawfully acquired information belonging to 23 individuals. These individuals had no knowledge and received no benefit from her acts. Williams-McCoy pleaded guilty in September 2010 and was sentenced in January 2011 to 18 months in federal prison and was ordered to pay \$81,844.00 in restitution.

Franklin R. Derochemont (59), according to court documents, was employed by Florida Engineered Construction Products, Inc., later known as Cast-Crete Corporation from 1979 until 2010. From October 2003 through December 2008, as corporate controller

for Cast-Crete, Derochemont with the help of **Christopher Ediale Osimen** (52), embezzled more than \$5 Million from the company. Osimen is a certified public accountant not employed by Cast-Crete. Derochemont mailed company checks to Osimen as payments for fictitious accounting services, which were not rendered. Osimen in turn "kicked back" a portion of the payments to Derochemont. In addition, Derochemont stole money from Cast-Crete by using company funds to make payments on his personal credit cards. The money received by from the embezzlement scheme represents taxable income. However, Derochemont and Osimen failed to report the taxable income. Derochemont and Osimen pleaded guilty and were each sentenced in Tampa to 41 months in federal prison and ordered to pay restitution to Cast Crete Corp and the Internal Revenue Service.

Jerron Q. Johnson (37) and **Daleshawn R. Smith** (35) conspired to defraud the United States by obtaining federal income tax refunds on behalf of individuals who were not entitled to receive those refunds. According to court documents, Smith and Johnson obtained names and social security numbers of individuals and then used the personal information, along with false and fraudulent wage and withholding information, to prepare the fraudulent returns falsely claiming refunds. To support the fraudulent income tax returns, Smith and Johnson also fabricated false and fraudulent Forms 4852 and W-2, and used IRS-issued Employer Identification Numbers of legitimate companies. Smith and Johnson filed the returns and received income tax refund checks made payable to the individuals named in the fraudulent returns. Smith and Johnson ultimately received all or a portion of the refund checks. All total, Smith and Johnson prepared and filed 123 false and fraudulent income tax returns collectively seeking over \$625,000 in fraudulent income tax refunds. Smith and Johnson both pled guilty and will be sentenced in Tampa on April 26, 2011. Each faces a maximum penalty of 10 years in federal prison.

Thomas Daugherty (53, Fort Myers) pleaded guilty to federal tax evasion. According to court documents, Daugherty, who was a real estate agent specializing in commercial real estate transactions, reported a total of \$3,366,733 in income for the years 1998 through 2005. Additionally, Daugherty reported \$2,020,655 in income for the years 2006 and 2007. However, he failed to pay \$1,648,227 in taxes for the years 1998 through 2005. Daugherty faces a maximum penalty of five years in federal prison. Daugherty will be sentenced on May 2, 2011 in Fort Myers.

Stephanie Houchins (31) generated income during 2005 through 2007, totaling more than \$1.3 million and failed to file Form 1040s. Houchins pled guilty to three charges of failing to file an income tax return. She faces a maximum penalty of three years in federal prison and will be sentenced in Fort Myers on June 20, 2011.

Regan Lynn Williams a/k/a Regan Lynn Glover (32) was sentenced in Tampa to

one year and three months in federal prison for submitting false and fraudulent individual income tax returns to the Internal Revenue Service. The Court also ordered Williams to pay \$79,227 in restitution to the IRS. According to court documents, Williams fabricated "household help" income for individuals and reported it on U.S. Individual Income Tax Returns that she prepared. Williams reported and fabricated income so that the individuals in whose names she prepared and filed the returns would qualify for the Earned Income Credit, and consequently received income tax refunds to which they were not entitled. Williams took a portion of each income tax refund as her fee and gave a portion to the individual in whose name she prepared and filed the fraudulent return.

Wesley Trent Snipes' motions for a new trial were denied and in December 2010 he was ordered to report for service of his three-year term of federal imprisonment. In February 2008, following a 14-day trial and three days of deliberation, a federal jury in Ocala found Snipes guilty of three counts of willful failure to file a tax return. The district court sentenced Snipes to serve a total of three years' imprisonment, but allowed him to remain at liberty pending his appeal. In July 2010, the United States Court of Appeals for the Eleventh Circuit affirmed Snipes' judgment and sentence "in all respects," and in September 2010, denied his petition for rehearing.

For more information on recognizing and avoiding tax fraud schemes, please visit the IRS website at <http://www.irs.gov/compliance/enforcement>.