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# **News Release**

FOR IMMEDIATE RELEASE  
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## **Apple Valley man sentenced for failing to pay over employment taxes to the IRS**

A 54-year-old Apple Valley man was sentenced today in federal court for failing to pay over federal employment taxes to the Internal Revenue Service.

On Dec. 4 in St. Paul, United States District Court Judge Paul Magnuson sentenced Michael James Boike to 21 months in prison and three years supervised release on one count of willful failure truthfully to account for and pay over federal employment taxes. Boike was charged on April 23, and pleaded guilty on June 24.

According to Boike's plea agreement, he was the owner and operator of Restoration and Maintenance Service, Inc. (RMS), a janitorial and carpet cleaning service business, located in Apple Valley. He was responsible for accounting, bookkeeping and payroll for the business, and had a duty to collect, account for and pay over federal employment taxes, including federal income taxes and Federal Insurance Contribution Act taxes on the wages of individual employees of RMS.

The total amount of federal employment taxes that Boike admitted he failed to account for and pay is \$268,847.84.

Boike was also responsible for signing and filing Employer's Quarterly Federal Tax Returns, Forms 941, to account for and reflect the federal employment taxes. Boike admitted that he failed to file those forms as required by law, and that he failed to pay over federal employment taxes to the IRS.

He also admitted that he caused RMS to issue W-2 forms to its employees reflecting that federal employment taxes were withheld from the wages of RMS employees.

This case was the result of an investigation by the IRS-Criminal Investigation Division, and was prosecuted by Assistant U.S. Attorney Nicole A. Engisch.