



**U.S. Department of Justice**

*United States Attorney  
Eastern District of Michigan*

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**FOR IMMEDIATE RELEASE**

**DETROIT, MICHIGAN**

Jeffrey Collins, United States Attorney, Sandi Carter, Acting Special Agent in Charge of Internal Revenue Service Criminal Investigation, and Daniel D. Roberts, Special Agent in Charge Federal Bureau of Investigation, announced that Peter W. Tietenberg, 59, formerly of Utica, Michigan and now residing in Anderson, South Carolina, was sentenced to 42 months imprisonment, followed by three years supervised release and restitution of over \$761,000 paid to his clients. This sentence was imposed by United States District Judge Paul D. Borman.

According to court records, from 1998 through 2001, Mr. Tietenberg, an accountant, operated Business Financial Consultants, of Shelby Township, Michigan, which provided accounting and tax services. During this time period, Mr. Tietenberg's clients would submit information so that employee withholdings, social security, and medicare taxes could be calculated. After determining the amount of taxes due, and while in South Carolina, Mr. Tietenberg would transmit payroll register forms via facsimile, indicating the clients' taxes due and owing. Mr. Tietenberg directed his clients to write checks, payable to Business Financial Consultants, so that he could make payment to the Internal Revenue Service on their behalf. Instead of making the required payments to the IRS, Mr. Tietenberg converted the funds to his own use, which totaled over \$761,000. From 1998 through 2001, Mr. Tietenberg also failed

to file his own personal tax returns, which included the failure to report over \$390,000 in gross income on his 2000 federal tax return.

Ms. Carter stated, "Mr. Tietenberg, as an accountant and financial consultant, should have been his clients first resource against fraud, but instead used this trust to financially hurt and take advantage of them. This sentence is sending a strong message that withholding tax crimes will not be tolerated."

Mr. Collins commended the special agents of the Internal Revenue Service Criminal Investigation and the Federal Bureau of Investigation for their work in this investigation.