



March 7, 2008

**RESTAURANT OWNER INDICTED FOR TAX EVASION  
AND WILLFUL FAILURE TO PAY TAXES**  
**Defendant Failed to Pay Withheld Employee Taxes  
and Penalties**

WILLIAM ROBERTSON, 67, of Everett, Washington who owned and controlled various restaurants operating under the Hot Rod Café name, was indicted last month by a federal grand jury in Seattle for two counts of Willful Failure to Pay Over Tax and one count of Evasion of Payment of Tax. ROBERTSON was arrested by federal agents this week in New Mexico.

According to the indictment, in 2004 and 2005, ROBERTSON was the owner of the Hot Rod Café in Mountlake Terrace, Washington. During those years, ROBERTSON allegedly withheld approximately \$36,503 from employees' pay for Social Security, Medicare and income taxes. ROBERTSON failed to pay this money to the government for his employees' taxes. Additionally, in 2005, ROBERTSON controlled HRC Enterprises, Inc. The company operated a restaurant in Mukilteo, Washington, which was also called the Hot Rod Café. The indictment alleges that ROBERTSON withheld approximately \$2,951 from employee checks, but failed to make the payment for the Social Security, Medicare and income taxes.

The final count, Evasion of Payment of Taxes, concerns penalties assessed to ROBERTSON in 1996 and 1997, again for failing to pay the trust fund portion of employment taxes and withheld employee income taxes. Between 1992 and 1996, ROBERTSON operated various restaurants and was responsible for the tax payments. When ROBERTSON failed to make the payments, the IRS imposed penalties totaling more than \$491,000. ROBERTSON tried to evade payment of these penalties by hiding his ownership of two corporations: Seabill Inc. and SMB Enterprises Inc., by filing false income tax returns, and by making false claims to IRS agents. Willful Failure to Pay Over Tax and Evasion of Payment of Tax are each punishable by up to five years in prison and a \$250,000 fine.

IRS agents arrested Robertson Tuesday in Las Cruces, New Mexico. On Friday, March 7, a United States magistrate judge released Robertson on an unsecured bond and ordered him to appear in Seattle to face the charges. The charges contained in the indictment are only allegations. A person is presumed innocent unless and until he or she is proven guilty beyond a reasonable doubt in a court of law.

The case is being investigated by Internal Revenue Service Criminal Investigation (IRS-CI). The case is being prosecuted by Assistant United States Attorney Mark Parrent. For additional information please contact Emily Langlie, Public Affairs Officer for the United States Attorney's Office, at (206) 553-4110.

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