



**U.S. Department of Justice**

*United States Attorney  
Eastern District of Arkansas*

**FOR IMMEDIATE RELEASE  
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**BUSINESS OWNER SENTENCED TO  
FAILURE TO COLLECT OR PAY OVER TAXES**

**LITTLE ROCK** - United States Attorney Bud Cummins announced that Cecil R. Dale, Jr., 64, of Russellville, Arkansas, was sentenced today by United States District Judge William R. Wilson, Jr., to three years probation with six months home detention. Judge Wilson also ordered Dale to pay \$276,921.53 in restitution to the Internal Revenue Service. Additionally, he was instructed by Judge Wilson to make a good faith effort to resolve all his civil liabilities with the Internal Revenue Service. Dale previously pleaded guilty to two counts of willful failure to collect or pay over tax.

During the sentencing hearing, Judge Wilson mentioned that he gave considerable consideration to Dale's medical condition in making his final determination before imposing the sentence.

According to court records, Dale owned and operated Little John Trucks, Inc., (LJ Trucks) and was obligated by law to collect and pay over employment taxes to the Internal Revenue Service. From around September 2000 through June 2002, Dale willfully failed to pay over employment taxes on behalf of LJ Trucks in the amount of approximately \$527,896.75.

Dale also admitted that he failed to pay over the employment taxes as required by law for a business known as Cecil Dale Jr. Wholesale Distributors Inc. in the amount of \$68,739.60.

Dale's attorney informed Judge Wilson during the hearing today that Dale had made payment to the Internal Revenue Service in the amount of \$329,713.82 since his guilty plea on March 31, 2005.

Internal Revenue Service Criminal Investigation conducted this investigation. Senior Litigation Counsel Michael D. Johnson is prosecuting the case for the United States.

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