



U.S. Department of Justice

*United States Attorney
Eastern District of Arkansas*

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

Little Rock, AR -- U. S. Attorney Bud Cummins announced that Cecil R. Dale, Jr., 64, of Russellville, Arkansas, pled guilty today before U.S. District Judge William R. Wilson, Jr., to an Information filed in court. The Information charges Dale with two counts of willful failure to collect or pay over tax. Dale will be sentenced on July 28, 2005.

According to the Information, 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. The Information states that 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.

The Information also charges that Dale owned and operated Cecil Dale Jr. Wholesale Distributors, Inc. (WDI), an entity also obligated by law to collect, account for and pay over employment taxes to the Internal Revenue Service. The Information charges that from

September 2000 until June 2002, Dale failed to pay over employment taxes on behalf of WDI to the Internal Revenue Service in the amount of approximately \$68,739.60.

During the hearing, Dale admitted that he failed to pay over the employment taxes as required by law. Dale faces a maximum penalty of 10 years in prison and a fine of \$500,000.

This investigation was conducted by IRS Criminal Investigation. Senior Litigation Counsel Michael D. Johnson is prosecuting the case for the government.

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