



Department of Justice

United States Attorney Sally Quillian Yates
Northern District of Georgia

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CONTACT: Patrick Crosby

(404)581-6016

FAX (404)581-6160

BUSINESSMAN PLEADS GUILTY TO FAILING TO FILE TAX RETURNS

ATLANTA, GA – ROBERT C. BOOT, 59, of Sharpsburg, Georgia, pleaded guilty today to two counts of failing to file tax returns before United States District Judge Timothy C. Batten, Sr.

United States Attorney Sally Quillian Yates said, “This defendant thought he could get away with not filing his returns and paying his taxes, but he was wrong. The IRS caught him cheating and confronted him. Now, not only must he pay the taxes he should have paid a long time ago, but he must also pay stiff monetary penalties, and he faces the possibility of serving time in federal prison.”

IRS-Criminal Investigation Special Agent in Charge Reginael McDaniel said, “To build faith in our nation's tax system, honest taxpayers need to be reassured that everyone is paying their fair share. The IRS Criminal Investigation Division, together with the Department of Justice will investigate and prosecute those who violate our tax system.”

According to United States Attorney Yates, the charges and other information presented in court: BOOT failed to file his 2003 and 2004 tax returns until July 2008, after he was contacted by IRS agents. In both years, he had substantial income and owed thousands of dollars in federal taxes.

Today BOOT pleaded guilty in federal court to two misdemeanor counts of failing to file tax returns. In his plea agreement, BOOT admitted to owing a total of \$75,196.25 in taxes and \$33,311 in interest for tax years 2002 through 2004. BOOT agreed to pay \$108,507.25 in restitution, plus a tax fraud penalty in an amount to be determined.

A sentencing date for BOOT has not yet been scheduled. In determining the sentence, the Court will consider the United States Sentencing Guidelines, which are not binding but provided recommended sentencing ranges for federal offenses.

This case was investigated by the Internal Revenue Service-Criminal Investigations.

Assistant United States Attorney Brian Pearce is prosecuting the case.

For further information please contact Sally Q. Yates, United States Attorney, or Charysse L. Alexander, Executive Assistant United States Attorney, through Patrick Crosby, Public Affairs Officer, U.S. Attorney's Office, at (404) 581-6016. The Internet address for the HomePage for the U.S. Attorney's Office for the Northern District of Georgia is www.justice.gov/usao/gan.