



U.S. Department of Justice

*United States Attorney
Northern District of Illinois
Western Division*

*Michael D. Love
Assistant U.S. Attorney*

*308 West State Street - Room 300
Rockford, Illinois 61101*

*PH: (815) 987-4444
FAX: (815) 987-4236*

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FREEPORT LAW PARTNERS PLEAD GUILTY TO FAILING TO FILE FEDERAL INCOME TAX RETURNS AND ADMIT NON-PAYMENT OF TAXES

ROCKFORD – PATRICK J. FITZGERALD, United States Attorney for the Northern District of Illinois; and JAMES W. MARTIN, Special Agent-In-Charge of the Chicago Field Office of the Internal Revenue Service–Criminal Investigation (“IRS-CI”), today made the following announcement:

Freeport law partners **JAMES G. MADDEN**, 70 (DOB: 6/03/33), 66 N. Stewart, Freeport, and **WILLIAME E. SISLER**, 60 (DOB: 7/26/43), 2124 Running Deer, Freeport, pleaded guilty today in Rockford federal court to separate criminal charges that each failed to file federal personal income tax returns despite each owing tens of thousands in taxes. Madden pleaded guilty to three counts of failure to file returns for the years 1997 through 1999, and admitted for sentencing purposes that he also failed to file returns from 1991 through 1996 and 2000 through 2001. Sisler pleaded guilty to one count of failure to file a return for 1997, and admitted for sentencing purposes that he also had failed to file tax returns for 1998 and 1999.

In pleading guilty, Madden admitted that he had not filed a federal personal income tax return for 11 years, from 1991 through 2001, despite gross income for these years totaling at least \$802,642 and tax due and owing for these years totaling at least \$201,722. Madden acknowledged that following each tax year, he would file for an automatic extension of time to file his tax return, but never would actually file his return or pay the tax due and owing.

In pleading guilty, Sisler admitted that he had not filed a federal personal income tax return for three years, from 1997 through 1999, despite gross income for these years totaling at least \$285,113 and tax due and owing for these years totaling at least \$80,165. Sisler acknowledged that following each tax year, he would file for an automatic extension of time to file his tax return, but never would actually file his return or pay the tax due and owing.

Sentencing for both defendants will be conducted on Friday, July 30, 2004, with Madden at 9:00 a.m. and Sisler at 9:30 a.m. Madden faces a maximum sentence of three years of imprisonment, a fine of up to \$300,000, up to one year of supervised release following any imprisonment, and an order to pay the costs of prosecution. Sisler faces a maximum sentence of one year of imprisonment, a fine of up to \$100,000, up to one year of supervised release following any imprisonment, and an order to pay the costs of prosecution. Each defendant’s actual sentence will be determined by the United States District Court, guided by the United States Sentencing Guidelines.

The case was investigated by the Rockford offices of IRS-CI. The case is being prosecuted in federal court by Assistant United States Attorney Michael D. Love.

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