



U.S. Department of Justice

*United States Attorney
Northern District of Illinois
Western Division*

John G. McKenzie
Assistant U.S. Attorney
www.usdoj.gov/usao/iln

308 West State Street - Room 300
Rockford, Illinois 61101

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

March 11, 2011

ROCKFORD MAN SENTENCED TO 21 MONTHS IN FEDERAL PRISON FOR FEDERAL TAX EVASION AND FAILURE TO FILE FEDERAL INCOME TAX RETURNS

ROCKFORD – PATRICK J. FITZGERALD, United States Attorney for the Northern District of Illinois, and ALVIN PATTON, Special Agent-In-Charge of the Chicago Office of the Internal Revenue Service - Criminal Investigation Division (“IRS-CID”), today made the following announcement:

Today, in Rockford Federal Court, United States District Judge Frederick J. Kapala sentenced **BRIAN K. SMALL**, 49, of Rockford, Illinois, to 21 months in federal prison without parole for federal personal income tax evasion for 2003, 2004, 2005, and 2006, and for failing to file his federal personal income return for 2003, 2004, 2005, and 2006. A federal jury returned guilty verdicts against Small on November 2, 2010, after a two-day trial, convicting him of four counts of tax evasion and four counts of failure to file his federal income tax return. Small was taken into custody on November 5, 2010, after an arrest warrant was issued when he failed to appear for the jury verdict.

According to the superseding indictment, Small received taxable income of approximately \$58,757 in 2003, \$93,265 in 2004, \$90,508 in 2005, and \$80,930 in 2006. The indictment states that Small eliminated proper withholding from his taxes by supplying his employer with forms beginning in October 2003, falsely claiming he was exempt from withholding.

In addition to Small’s failure to pay federal income taxes for the years 2003 - 2006, the indictment indicates that Small willfully failed to file federal income tax returns with the IRS on or before April 15th after the close of each of those calendar years, as required by law, stating his gross income and any deductions and credits to which he was entitled.

In addition to the 21 month prison sentence, Small was ordered to serve 3 years of supervised release following his release from prison, and to pay restitution in the amount of \$55,134 in restitution to the United States, a fine of \$5,000, and a special assessment of \$500.

The case was investigated by the Chicago office of the IRS-CID. The case was prosecuted in federal court by Assistant United States Attorney JOHN G. MCKENZIE.

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