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# **News Release**

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[WWW.JUSTICE.GOV/USAO/MN](http://WWW.JUSTICE.GOV/USAO/MN)

## **CORRECTION Minnesota attorney sentenced for tax evasion**

MINNEAPOLIS – Earlier today in federal court, a Minnesota attorney was sentenced for intentionally failing to report at least \$595,000 in income on his federal and state income tax returns for tax years 2004 through 2006. United States District Court Judge Patrick J. Schiltz sentenced Samuel Alfred McCloud to 18 months in federal prison and two years of supervised release on one count of tax evasion. McCloud also was ordered to cooperate with the Internal Revenue Service (“IRS”) and the Minneapolis Department of Revenue in the assessment and collection of taxes, interest, and penalties owed by him. McCloud was charged on November 19, 2010, and pleaded guilty on December 9, 2010. In his plea agreement, McCloud admitted concealing the \$595,000 from both the IRS and the Minnesota Department of Revenue.

Between 2004 and 2006, McCloud worked at two law firms, McCloud & Boedigheimer, P.A. and McCloud & Heefner, P.A. Yet, he instructed clients to write checks to him directly rather than making them payable to the law firms. McCloud admitted depositing or instructing others to deposit those checks in bank accounts held in the name of another person as well as in the name of several sham corporations. In addition to failing to report the income, McCloud failed to pay state or federal taxes on it. The total unpaid taxes due the U.S. from the unreported \$595,000 is at least \$186,000.

Following sentencing, Kelly R. Jackson, Special Agent in Charge of the IRS-Criminal Investigation Division’s (“IRS-CID”) St. Paul Field Office, said, “Tax violations have been erroneously referred to as victimless crimes, but it’s the honest law-abiding citizen who is harmed when someone tries to manipulate our nation’s tax system and unfairly takes advantage of the individuals and businesses that play by the rules. Mr. McCloud chose to ignore his duty to pay his taxes and is now a convicted felon with a prison term to serve. In addition, Mr. McCloud will have to pay back all the taxes owed, plus steep penalties and interest.”

This case was the result of an investigation by the IRS-CID and the Minnesota Department of Revenue. It was prosecuted by Assistant U.S. Attorney Tim Rank.

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Per U.S. Department of Justice policy, the U.S. Attorney's Office is not allowed to provide the age and city of residence for defendants charged in criminal tax cases.