



# Department of Justice

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FOR IMMEDIATE RELEASE  
FRIDAY, JULY 9, 2010  
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## **TROY MAN ORDERED TO PAY IRS ALMOST \$50,000 FOR IMPEDING COLLECTION OF UNPAID BUSINESS TAXES**

DAYTON – Michael Preuss, 51, of Troy, Ohio, was sentenced in United States District Court here today to five years probation, with the first six months to be spent on home confinement, for impeding the IRS from collecting more than \$49,000 in unpaid withholding taxes. In addition to his probation and home confinement, Preuss must pay restitution to the IRS in the amount of \$49,916.77.

Carter M. Stewart, United States Attorney for the Southern District of Ohio, and Robert L. Davila, Special Agent in Charge, Chicago Field Division, Treasury Inspector General for Tax Administration (TIGTA), announced the sentence handed down today by United States District Judge Thomas M. Rose.

Preuss pleaded guilty on April 13, 2010 to one count of corrupt endeavor to impede employee of the United States acting in an official capacity under the Internal Revenue laws, after fabricating a false release form for his bank account which had been levied by the IRS for collection of unpaid withholding taxes. Preuss had been the sole proprietor of Bullies of Piqua and owed \$49,916.27 in back employee withholding taxes to the IRS at the time he sold the business in October 2006. Preuss deposited the proceeds from the sale of Bullies into his wife's checking account at Chase Bank. The IRS subsequently filed a tax levy for collection of the unpaid withholding taxes against that Chase account, along with another account in Preuss's name at Fifth Third Bank. Preuss legally obtained a release of the levy on his Fifth Third account but then used that release form to fabricate a fraudulent Release of Levy which he faxed to Chase Bank, causing Chase Bank to release the levied funds from his wife's account at Chase. Preuss then directed his wife to liquidate the released funds that same day in the form of cash and official bank checks. The employee withholding taxes remain unpaid as a result of Preuss's fraudulent activities.

Stewart commended the investigation by Treasury Inspector General agents, and Dayton Branch Chief and Assistant United States Attorney Laura Clemmens, who prosecuted the case.

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