



Department of Justice

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ORLANDO AREA DOCTOR PLEADS GUILTY TO FAILURE TO FILE INCOME TAX RETURN

Orlando, Florida - United States Attorney A. Brian Albritton announced that NELSON V. VAZQUEZ, a 48-year-old resident of Deltona, Florida, pleaded guilty yesterday to one count of failure to file an income tax return. The maximum penalty VAZQUEZ faces is one year's imprisonment, a \$108,280 fine, and one year's supervised release.

According to the plea agreement, VAZQUEZ intentionally did not file income tax returns from 2002 through 2004. The total amount of unpaid taxes for those three years is \$54,140.

VAZQUEZ is a medical doctor licensed to practice medicine in the State of Florida. From 1991 to approximately 2005, he worked as a temporary physician for other physicians and for medical placement companies. VAZQUEZ requested that his employers issue his compensation checks to an employee leasing company. The employee leasing company then received VAZQUEZ's compensation checks, deducted its fees, and paid VAZQUEZ as a "leased worker." The employee leasing company, however, did not file Form 1099s or Form W-2s reporting VAZQUEZ's income. This allowed VAZQUEZ to hide his income from the Internal Revenue Service (IRS). VAZQUEZ last filed income taxes with the IRS for the 1995 tax year.

During the IRS audit process of VAZQUEZ, he sent letters to an IRS Revenue Agent disputing the Revenue Agent's examination authority and argued against the

constitutionality of the federal income tax system. VAZQUEZ contended that the bulk of the payments to him did not constitute gross income. He also filed "Declaration of Truth" statements with the Volusia County Clerk of Courts containing anti-tax rhetoric.

This case was investigated by IRS Criminal Investigation and is being prosecuted by Assistant United States Attorney I. Randall Gold.