



# Department of Justice

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## TAX PROTESTOR CONVICTED IN GAINESVILLE

### *Federal Jury Convicts Cumming Man of Obstructing IRS*

Gainesville, GA - A jury in federal district court has returned a guilty verdict against DANIEL EDWARD TURNER, 44, of Cumming, Georgia, on charges of obstructing the Internal Revenue Service and presenting bogus financial instruments to the IRS and the Department of the Treasury to pay his back taxes. TURNER was originally indicted in April 2008.

United States Attorney David E. Nahmias said of today's verdict, "Everyone must pay their taxes, regardless of whether they agree with the tax laws. The jury's verdict should send the message that tax protestors are not above the law. This defendant will now be held accountable for his obstructive and lawless conduct."

Reginael D. McDaniel, Internal Revenue Service Special Agent In Charge, Criminal Investigation, Atlanta Field Office, said: "The law is crystal clear: people must pay their taxes. There is no gray area on this issue."

According to United States Attorney Nahmias and the information presented in court: Beginning in 1998 and continuing to 2007, TURNER obstructed the internal revenue laws through a number of acts, including not filing tax returns, not paying taxes, hiding income, sending false financial instruments to the IRS and the Treasury, and claiming that IRS employees committed misconduct, including the IRS District Director, the Chief of the Automated Collection Service and the Revenue Agent who audited him. Between April 1998 and February 2004, TURNER paid fees to an organization called "American Rights Litigators" (ARL) in exchange for his use of ARL's fraudulent tax schemes. TURNER submitted over \$491,000 in bogus financial instruments -- called "Bills of Exchange" -- to the United States Department of Treasury and IRS in payment of the federal tax liabilities owed by him. These bogus "Bills of Exchange" took various forms, some of which appeared similar to regular checks, but were fraudulent in that they attempted to draw funds from non-existent accounts with the U.S. Treasury Department. The evidence at trial also showed that in 2004, TURNER obstructed IRS collection activities by causing a contractor of his residential framing business to issue over \$92,500 in payments to another person for services rendered by TURNER, in an effort to conceal TURNER's true income from the IRS.

The jury found TURNER guilty on six of the eight counts charged in the superseding indictment, including one count of obstructing or impeding the due administration of the internal revenue laws and five counts of submitting fictitious financial obligations. The jury acquitted TURNER on two additional fictitious financial obligation counts. The Court ordered that TURNER be remanded into custody after the verdict.

The defendant faces a maximum sentence of 3 years in prison and a \$250,000 fine on Count 1, and 25 years in prison and a \$250,000 fine on each of Counts 4 through 8. In determining the actual sentence, the Court will consider the United States Sentencing Guidelines, which are not binding but provide appropriate sentencing ranges for most offenders.

Sentencing will be scheduled at a later date before United States District Judge Richard W. Story.

This case was investigated by Special Agents of the Internal Revenue Service-Criminal Investigation.

Assistant United States Attorney David Leta and Tax Division Trial Attorney Steven Grimberg are prosecuting the case.

For further information please contact David E. Nahmias (pronounced NAH-me-us), United States Attorney, or Charysse L. Alexander, Executive Assistant United States Attorney, through Patrick Crosby, Public Affairs Officer, U.S. Attorney's Office, at (404) 581-6016. The Internet address for the HomePage for the U.S. Attorney's Office for the Northern District of Georgia is [www.usdoj.gov/usao/gan](http://www.usdoj.gov/usao/gan).